

Resume

MICHAEL A. LIPSMAN

Senior Economic Analyst
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Education:

Ph.D., Economics, Iowa State University, 1994
MCRP, Community and Regional Planning, Iowa State University, 1983
A.B., History, Grinnell College, 1972

Specialty Areas:

State and Local Public Finance, Regional Economics and Transportation Economics.

Responsibilities in current position:

In addition to consulting my current activities include overseeing the fiscal impact analysis for State and federal tax legislation; the review of state tax programs; tracking, analyzing, and forecasting State tax revenues and refunds; tracking and analyzing national, regional, and State economic trends; and supporting compliance research activities of the Iowa Department of Revenue.

Previously I was Senior Legislative Analyst, Iowa Legislative Fiscal Bureau (1998 - 2000), a Transportation Planner with the Iowa Department of Transportation (1996 - 1998) and an Instructor, Transportation and Logistics Department, Iowa State University (1996 - 1997).

I have served as a Management Analyst, with the Iowa Department of Revenue and Finance (1991 - 1996). Major projects for which I had lead responsibility included: State franchise tax study, State inheritance tax study, and State corporate income tax study.

Current Research:

I am currently working on a study of the competitiveness of the Iowa individual income tax system relative to other Midwestern states. Other current research focuses on the effects of an aging population on the Iowa tax base and the development of a revenue forecasting model for the State of Iowa.

Selected Papers and Publications:

Rail Transportation and Industrial Development: An Assessment of the Relationship between the Quality of Rail Transportation and New Plant Sitings in Iowa, 1971 - 1980, MCRP Thesis, Iowa State University, December 1983.

The Role of Non-interstate Highway Transportation Improvements in Enhancing Economic Development in Iowa: Development of an Economic Based Methodology for Programming Highway Investments (with Elizabeth A. Baird), a paper presented at the International Conference on Transportation and Economic Development, Williamsburg, Virginia, November 1989.

Investment Strategies for the Rural Road and Branch Rail Line Systems (with Stephen B. Baumhover, Marty J. McVey and C. Phillip Baumel), in Proceedings of the Transportation Research Forum, 1990.

The Impact of Natural Disasters on State Tax Revenues: The Floods of 1993, a paper presented at the 48th Federal of Tax Administrators Conference on Revenue Estimating and Tax Research, Birmingham, Alabama, October 24 - 27, 1993.

A Theory of Transportation Clubs with Special Application to the Domestic Aviation System, Doctoral Dissertation, Iowa State University, October 1994.

Statistical Approaches to Forecasting and Monitoring State Tax Receipts, a paper presented at the 50th Federation of Tax Administrators Conference on Revenue Estimating and Tax Research, Lexington, Kentucky, October 22 - 25, 1995.

Iowa Inheritance Tax Study, January 1996

A Club Theory Approach to Transportation Infrastructure Pricing (with Todd Sandler), Public Finance 1996:4, pp. 453-472.

Hunting for Leading Indicators: The Iowa Experience, a paper presented at the 56th Federal of Tax Administrators Conference on Revenue Estimating and Tax Research, Minneapolis, MN, September 23-26, 2001.

Impact of Electronic Commerce on the Iowa Sales Tax Base, July 2002.