Summary of Replication Package for "The Structure of State Corporate Taxation and its Impact on State Tax Revenues and Economic Activity"

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1 Running the code

This zip file contains all of the programs used to generate the figures and tables in this paper. The main file to run is MASTER.do. Before starting anything, change the first path of the .do file to the appropriate path on your machine. After this, the file is split into three sections. The first section installs Stata packages and programs needed to successfully run our code. The second section creates all of the main figures and appendix figures in the paper. The third and final section creates all of the main tables and appendix tables. All necessary data files are available in the "data" folder.

Note that each file and its output correspond to the table or figure number in this version of the paper. For example, if I run "table3.do", this will will output "table3.pdf" in "out/tables". This is the same for all files in the master .do file. In some cases, a .do file will create multiple outputs, in which case these outputs will be named accordingly (e.g. table4a and table4b, which together make up table4).

2 Data

Under the "data" folder, we've included the data files needed to run our code. We've also included a file for clarity on the tax base measures enumerated in our paper:

1. "state_taxes_analysis.dta" is our main analysis dataset. It contains state-year level data on tax revenues, corporate tax rates, tax base provisions, GDP and other economic indicators.

2. "st_corp_tax_structure_tax_base.csv" includes all 15 tax base measures listed in Section 1 of our paper, as well as the tax base provision from Bartik (2017). See Appendix A in the paper for details on data sources.

3. "similar_states_prematch.dta" includes the variables used to construct "similar" state matches, as described in Appendix B of the paper.

4. "adjacent_states.dta" includes our main analysis variables for each state and their neighboring states. See Appendix B of the paper for details on the construction of neighboring states.

5. "similar_states.dta" includes our main analysis variables for each state and their similar states. See Appendix B of the paper for details on the construction of similar states.

6. "CBP_passthrough_2010.dta" contains data on pass-through firms' share of annual payroll, employment and establishments in 2010 for each state. See Section 1 in the paper for details on data sources.

Finally, we request that you cite this paper when using these data.