

Jorge Martinez-Vazquez and Andrey Timofeev, “The Long and Winding Road to Local Fiscal Equity in the United States: A Fifty-Year Retrospective,” *Journal of Economics and Statistics*, forthcoming.

Code and Data Guide

Below you will find a brief description of the data and code used to produce empirical results reported in our paper.

Data

Variable name	Variable description	Source
State	State name	Census of Governments
code	State ID	Census of Governments
year	Year of the Census of Government	Census of Governments
Population	State population, persons	Census of Governments
Own_source_I_0	Within-state inequality in own-source revenues (I_0 index)	Census of Governments
Own_source_I_2	Within-state inequality in own-source revenues (I_2 index)	Census of Governments
Eq_eff_0_1	Within-state equalization (ratio of the I_0 indexes before and after allocation of state grants)	Census of Governments
Eq_eff_2_1	Within-state equalization (ratio of the I_2 indexes before and after allocation of the state grants)	Census of Governments
Counties	Number of counties in each state	Census of Governments
Overtuned	a dummy variable for a court-ordered reform of education finance	Murray et al. (1998) and Corcoran and Evans (2015)
demdiff	Democrat-Republican gap, %	Gallup
polfract	Political fractionalization	Gallup
rr	Revenue decentralization, share	Census of Governments
er	Expenditure decentralization, share	Census of Governments
fedgrant	State dependence on federal grants	Census of Governments
MHHI	Median Household Income in 2018 CPI-U-RS adjusted dollars	https://www.census.gov/data/tables/time-series/demo/income-poverty/historical-income-households.html
urbhomo	Urban homogeneity	U.S. Census Bureau, Decennial Census of Population
urb	Urbanization, share	U.S. Census Bureau, Decennial Census of Population
urbsq	Urbanization share squared	U.S. Census Bureau, Decennial Census of Population
college	Population with a Bachelor's degree or higher, %	U.S. Census Bureau, Decennial Census of Population

Code

“code.R” file contains the R code needed to replicate the results.