

Replication files for “Does Tax-Collection Invariance Hold? Evasion and the Pass-through of State Diesel Taxes”

The zip file contains five stata .dta files and replication.do that generates the results used for all of the tables in the paper and figures 3-6. No special instructions are necessary to run replication.do.

The one exception is Table 8: Pass-through and wholesale concentration. Our state-level measure for wholesale concentration is based on restricted microdata from the U.S. Energy Information Administration, Form 782a. Due to a confidentiality agreement signed with the EIA, we cannot publicly provide the wholesale volume data nor the state-level HHIs to facilitate replication of Table 8. Rather, we provide the underlying code for the regressions that generate the table. The microdata can be obtained by submitting a request to the EIA data confidentiality officer, Jacob Bournazian (Jacob.Bournazian@eia.gov).

The Form 782a microdata reports the volume of low-sulfur diesel sold by each diesel wholesaler at the firm*state*month level. From these volumes, we calculate demeaned Hirschman-Herfindahl indices at the state*month level. We then interact HHI with diesel taxes, point of collection and the interaction of diesel taxes and point of collection. Replication.do reports all of the steps required to replicate the regressions in Table 8, after the construction of HHI.