The politics of tax sharing reform in Czechia

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Abstract: Czech local governments rely heavily on revenues from formula based tax sharing. According to the OECD typology these revenues resemble unconditional block grants, Local governments have neither discretion regarding tax base or tax rate nor is the volume of tax revenues in the local government budget related to taxes collected in the territory of the local government.

The purpose of the paper is to map the expectations of various stakeholders regarding both municipal and regional tax sharing system and its reform.

The research will combine interviews, documents and media analysis.

I am considering usage of the Delphi method to identify and rank the expectations regarding tax sharing reform of members of parliament, regional heads and mayors.