



Michael Mazerov

Senior Fellow



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Mazerov joined the Center staff in January, 1998. He is a Senior Fellow with the Center's State Fiscal Project.

His work focuses on state and local taxation of business under corporate income and sales taxes, including taxation of Internet commerce. He has written reports on strategies for closing state corporate income tax loopholes and broadening state sales taxation of services. He also analyzes federal legislation affecting state taxing powers, such as the Internet Tax Freedom Act and the proposed "Business Activity Tax Simplification Act." He is frequently quoted in national and state print media.

In 2010 *State Tax Notes* magazine named Mazerov to its "All Decade State Tax Team."

Prior to joining the Center, Mazerov served for almost nine years as Director of Policy Research for the Multistate Tax Commission, an interstate compact organization that addresses state taxation of interstate commerce. His research at the Commission supported its uniformity, enforcement, friend-of-the-court, and federal legislative activities.

He has also conducted research on state and local budget and tax policy issues for the American Federation of State, County and Municipal Employees.

Mazerov holds a Masters degree in Public and Private Management from the Yale School of Management and a Bachelors degree in economics and government from Oberlin College.

Areas of Expertise:

State Budget and Tax