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FISCAL FEDERALISM AND *PUBLIC PROPERTY FEDERALISM*

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1. INTRODUCTION

The two terms *fiscal federalism* and *public property federalism* (federalism implemented through assignment of State properties to regional and local authorities) are taken to mean, respectively, the transformation that is taking place in Italy in the set-up of public finance, and the transfer of real estate that the State would convey to the Municipalities, the Provinces and the Regions. Both processes stem from the constitutional reform (Constitutional Law No. 3 of 18 October 2001), which has completely changed the part of the Constitution concerning these public bodies. Only recently, with Law No. 42 of 5 May 2009, did the implementation, for aspects concerned, the design outlined by the constitutional reform get underway as regards the aspects under examination. This law limits itself to granting different legislative delegations to the Government, and it is worth pointing out that it was approved by the favourable vote of the parties forming the majority, while the major opposition party abstained.

The law in question takes care to ensure that the implementation of the delegations is sufficiently shared, and thus provides for the setting up of a special Parliamentary Committee and of a Joint Technical Committee: the first (Art. 3) must express its opinion on the delegated decrees implementing the delegation and must then verify the state of implementation of the decrees, ensuring the link with the Regions and the Local Authorities; the second (Art. 4) must furnish shared information bases in connection with the implementation of the delegation and is composed of technicians appointed by the Government, the Regions and the Local Authorities, in addition to by the Senate and the Chamber of Deputies. The time limit within which the delegations must be exercised is 24 months, but it is established that at least one of the delegated decrees must be adopted within the shorter time limit of 12 months from the coming into force of the Parliament act of delegation.

Among the various delegations granted to the Government the only one that has already been implemented regards *public property federalism* (Delegated Decree No. 85 of 28 May 2010); as instead regards *fiscal federalism*, at the moment only some schemes for

delegated decrees are available, concerning, respectively, the Municipalities and the Regions.

2. The resources of Regions and Local Authorities under the new constitutional discipline

Under the new constitutional discipline the financial autonomy of Regions and Local Authorities must be formed by their own taxes and revenues, as well as tax revenue sharing (Art. 119(2)). Their own taxes are established directly by the public bodies themselves and allow them to administer their own tax burden policy; their revenues derive from property management and from the sums owed for the use of services rendered by the public bodies to the population. Through their own taxes and revenues the public bodies have autonomy in terms of revenues, while the power to share in revenue taxes only ensures spending autonomy and involves part of the proceeds from some State taxes being granted to the public bodies (Regions or Local Authorities) that represent the communities that produced them.

It is worth mentioning that these three types of revenues are of a fiscal nature, in the sense that the proceeds thereof depend on the degree of wealth of the pertinent communities: this engenders very unequal situations owing to the pronounced territorial imbalances that characterise the distribution of wealth in Italy. Precisely in view of this, the setting up of an equalisation fund is provided for in order to supplement, through financial transfers, the resources of the public bodies that represent the communities "with less fiscal capacity per inhabitant" (Art. 119(3) of Constitution).

Also provided for is a further typology of State transfers, likewise intended to perform a function of redressing imbalance. In effect, the instrument of the equalisation fund serves only to remove the disadvantages generated by the fiscal nature of the system's revenues: i.e. it provides the public bodies that represent the less wealthy communities an amount of resources greater than those which they would otherwise have at their disposal, such as to allow them to operate (and therefore to supply services and to perform functions)

in the same way as the public bodies that find themselves in more favourable conditions. The equalisation fund instead leaves unmet the need to overcome the imbalances underlying the lesser fiscal capacity or greater needs of certain communities. Precisely for this purpose it is provided that, in order to further ends other than the routine performance of functions, the State allocates additional resources to Regions and Local Authorities, and may even implement special intervention measures for their benefit (Art. 119(5)). Logically, the function of structural equalisation performed by such measures requires, according to the same jurisprudence of the Constitutional Court, that they not be addressed indiscriminately to all public bodies of the same institutional level, but be targeted just for public bodies having the pertinent factors of imbalance.

The system is then completed by the recognition that Regions and Local Authorities have at their disposal assets of their own attributed according to the general principles determined by the State law. Moreover, they may resort to indebtedness, with, however, the specification that this is possible exclusively for financing investments (Art. 119(6)). This power is further limited annually by State laws that fix the fundamental principles for the co-ordination of public finance: involved are provisions which, in conformity with EU restrictions concerning the prohibition against excessive deficits and with the stability and growth pact, place precise restrictions on the various categories of public bodies to curb the expansion of spending and of indebtedness (the so-called "internal stability pact").

3. FEDERALISM MARKED BY SOLIDARITY AND FEDERALISM MARKED BY EGOISM

The Constitution does not limit itself to listing the typologies of revenues that must make up the financial autonomy of Regions and Local Authorities, but also goes so far as to take a position as to their quantitative dimension, in fact establishing that the overall proceeds coming from revenues of a fiscal nature (their own taxes and revenues, as well as the sharing of revenue taxes), possibly supplemented (in the case of the public bodies that

represent communities with less fiscal capacity per inhabitant) by resources deriving from the equalisation fund, must enable Regions and Local Authorities "to fund in full the public functions assigned them" (Art. 119(4)). And is it precisely in the reading of this provision that two different conceptions have emerged of *fiscal federalism*: that of *federalism marked by solidarity* and that of *federalism marked by egoism*.

The interpretation that follows the first of the two conceptions starts from the assumption that the rule intends to guarantee each public body as to the amount of resources at its disposal. For this purpose, the determination of the cost of the administrative functions that each public body is called on to exercise becomes the first operation to be performed in building the entire system; it is on this dimension that the formation of the revenues of the public body are then shaped in such a way as to be able to provide corresponding proceeds.

Since the equalisation fund is allocated exclusively to public bodies with less fiscal capacity, the other public bodies – those with greater fiscal capacity – must be put in a position to cope with the cost of the functions solely with their fiscal policy/means. In other words, in the case of these public bodies, the cost of the functions – meaning the cost required for the exercise of the same under conditions of ordinary efficiency and in accordance with standardised modalities – is assessed in relation to the fiscal capacity of the pertinent community for the purpose of recognising to the public body a sort of fiscal pressure rate the management of which, performed in conjunction with an effective level of suppression of tax evasion, is potentially able to provide sums corresponding to the cost of the functions. Such fiscal pressure is first of all formed by quotas of sharing in tax revenues and secondly by standard tax rates and revenues of their own; the rates are standard in the sense that they are taken as the basis for computation, but actually can be modified by the public bodies entitled to the tax, just as they likewise can change the rules concerning what is subject to taxation and anything else that contributes to determining taxation in this case.

The same fiscal pressure is then also recognised to the public bodies whose community has less fiscal capacity, but logically it is unable to provide such public bodies with revenues corresponding to the cost of their functions: this makes necessary a

corrective measure to be implemented by means of the instrument of the equalisation fund, which the Constitution specially provides for this purpose (Art. 119(3)). This fund must serve to finance the part of the cost of the functions of public bodies with less fiscal capacity that is unfunded by the proceeds from their own taxes and revenues, and by tax revenue sharing.

Thus, a fiscal equalisation is brought about that is at once complete and yet always partial, in the sense that it makes the extent of the fiscal capacity of the single communities indifferent only insofar as the part of fiscal pressure necessary to fund the standard cost of the functions. Fiscal equalisation instead does not regard (which is why it is always only partial) whatever further part of fiscal pressure that the public body may have decided to impose on its taxpayers when faced with a higher-than-standard cost of the functions: in other words, in order to increase services the poorer communities must burden themselves with far greater fiscal pressure than would the richer communities, which imbalance is in no way redressed.

The interpretations of the rule that follow the idea of a *federalism marked by egoism* instead start from the observation that the arrangement under examination is excessively generic, so much so as to leave unresolved the extent to which fiscal equalisation must be practised. In particular, a lack of specification is alleged as to whether the correspondence between the cost of the functions and the resources must operate on a national basis or in reference to each public body. It is also alleged that it has not been clarified whether the equalisation fund must be earmarked just for the public bodies with a fiscal capacity below national fiscal capacity or if public bodies with a fiscal capacity less than that of the public bodies with greater fiscal capacity also must benefit from it.

But these interpretations mainly seem to start from the implicit assumption of a sort of disengagement of the State in the matter of the funding of the cost of the functions, in the sense that, once recognised to Regions and Local Authorities the ambits within which they can exercise their power of taxation, it is these public bodies that have to decide the cost of the functions and, by setting the rates of their own taxes and, more generally, through the exercise of their autonomy in terms of revenues, must take responsibility for

finding the resources, in addition to those provided by tax revenue sharing and by the equalisation fund, necessary for funding the cost of the functions. It is wholly evident that in this way the preceptive value of the constitutional provision is greatly attenuated, because in the face of the recognition to Regions and Local Authorities of rather broad ambits of taxation able to allow them sufficient autonomy in terms of revenues, it would be impossible to draw from the rule any indication as to the degree of equalisation and the quantification of the pertinent fund.

For that matter, whereas in the interpretations oriented toward f*ederalism marked by solidarity* it is precisely the resources provided by the equalisation fund that have the nature of residual revenues, i.e. intended to cover the difference between the cost of the functions and the effective proceeds of the tax revenues of the public body, in this different context of *federalism marked by egoism*, it is instead their own taxes and revenues that have the nature of residual revenues, while the equalisation fund, whatever its size, would in any case be in keeping with the constitutional rule.

4. FURTHER PROBLEMS OPENED BY THE NEW CONSTITUTIONAL DISCIPLINE

A further question raised, in connection with the aspects under examination, by the new constitutional discipline pertains to the relations among the various levels of government in the construction and functioning of *fiscal federalism*, a question concerning which two different models always have clashed: the *binary* model and the *top-down* model.

The *binary* model prefigures a distinct relationship of the State 1) with the Regions; 2) with the Local Authorities: it is the traditional model, which has essentially prevailed up to now and that has won the favour of the same Local Authorities, especially that of the major Municipalities, which have seen in it the solution for escaping the danger of the Regions' centralistic tendencies. The *top-down* model instead gives shape to an articulation of relations from the State to the Regions and from them to the Local

Authorities, in such a way that the Regions would come to play a fundamental role of junction between the State and Local Authorities.

The circumstance that among the matters of concurrent legislative power (i.e. where the State can establish only fundamental principles, while it is up to the Regions to enact detailed rules) is that concerning the co-ordination of public finance and of the tax system (Art. 117(3)), ought to testify in favour of the *top-down* model, which co-ordination, according to the Constitutional Court, takes shape in both dynamic and static terms.

The co-ordination of the first type is that with which the co-ordinator public body (the State through fundamental principles and the Regions through detailed regulation) orients and directs, including in relation to the contingent needs of the economic situation, the exercise of autonomy by the co-ordinated public bodies (the Regions by the State, and the Local Authorities by the State and Regions). In this regard it must be remembered that the State has made wide use of this power of dynamic co-ordination, to such an extent that it has been viewed by many as the means for imposing on Regions and Local Authorities particularly detailed and minute prescriptions about the carrying out of their activities: a like way of understanding dynamic co-ordination has given rise to widespread litigation that in most cases has been resolved by the Constitution Court in favour of the State.

Static co-ordination is instead that by means of which the entire system of *fiscal federalism* is constructed, thus bringing about the constitutional design: and it is precisely the circumstance that in this respect the Regions have concurrent legislative power that confirms the idea of a preference of the Constitution for the *top-down* model.

In the opposite direction, as a factor that instead testifies in favour of the *binary* model, there is the circumstance that provided among the matters reserved to the exclusive legislative power of the State is that concerning the "equalisation of financial resources." A model of the *binary* type would therefore seem to apply to the part concerning the equalisation fund.

The position of the Constitutional Court on these themes has been ambiguous. On the one hand, it has recognised that the saving clause of Art. 23 of the Constitution in the

matter of tax obligations, and therefore also of levy, and the absence of legislative powers assigned to the Local Authorities make necessary legislative discipline of the fundamental aspects of local taxes; while on the other hand, in passing it has specified that "in the abstract situations of normative discipline can be conceived both at three levels (State legislative, regional legislative and local regulatory) and at just two levels (State and local, or regional and local)". In effect, the recognition of law at two levels (regional and local) testifies in the sense of the superseding of the *binary* model of finance of autonomous non-central public bodies (centred on a distinct and separate State-Regions and State-Local Authorities relationship) and of the replacement with a *top-down* system of State-Regions-Local Authorities relations. But even the hypothesis of law at three levels does not contradict in the least the *top-down* model, in view of the fact that in any case it is up to the State to define the fundamental principles of co-ordination of the tax system. Vice versa, the hypothesis of law at two levels (State and Local Authorities) would seem to reproduce in full the traditional *binary* model.

5. THE COMPROMISE SOLUTION OF THE PARLIAMENT ACT OF DELEGATION WITH REGARD TO THE FUNDING SYSTEM

The guiding principles and criteria indicated by the delegation for the implementation of fiscal federalism make it possible to discern, as the basic philosophy that ought to inspire the entire reform, the compromise between the idea of federalism marked by solidarity and that of federalism marked by egoism. This basic orientation is found in both parts of the Parliament Act of delegation, that relating to the financing of the Regions and that concerning the financing of the Local Authorities, which orientation is pursued by differentiating the model in relation to the type of functions that the resources to be recognised to the public bodies would fund.

5.1 With regard to the Regions

The financing of the Regions is regulated differently depending on whether it involves functions necessary for ensuring essential levels of services (those established by State laws in such a way that they are guaranteed throughout the national territory even if concerning matters of regional legislative power) or has to do with the remaining functions.

As regards the former, it is provided that to the Regions shall be recognised taxes with a rate and tax base that are uniform, as well as a tax additional to IRPEF (personal income tax) and a sharing in the VAT (State value added tax) revenues (Art. 8(1)d)) and it is specified that these tax rates and the quota of sharing shall be determined in such a way that the Region with the greatest fiscal capacity is potentially able (i.e. by exercising an effective system of assessment and collection) to obtain thereby a yield corresponding to the standard cost of the functions in question (Art. 8(1)g)). For the remaining Regions – those with less fiscal capacity – it is instead established that each of them shall be granted a share of the equalisation fund corresponding to the difference between the cost of the functions in question, on the one hand, and, on the other hand, the yield from such sharing and from their own taxes earmarked to fund them (Art. 9(1) c)1 and d)).

Involved is a system that certainly, at least in static terms, corresponds to the interpretations consistent with the idea of a *federalism marked by solidarity* and that, if anything, presents critical points in terms of its dynamic functioning. In fact, the share of equalisation fund due to each Region is commensurate with the difference between two amounts, only one of which (the yield from its own taxes and from tax revenue sharing) is susceptible, in a different degree, to adapting automatically to the increase in the gross domestic product and to the increase in prices, while the other amount (the standardised cost of the functions) does not present an analogous characteristic, so that without an automatic updating mechanism the difference between the two amounts is bound to decrease, as consequently also are – in not only real but also even monetary terms – the resources assigned to each Region from the equalisation fund. In the face of this possible outcome the Parliament Act of delegation limits itself to prescribing a periodic verification of congruence of the coverage of the need in connection with the functions in question [Art. 10(1)d)); logically, this not rule out that delegated decrees may provide for parameterising the cost of the functions to the dynamic of the increase in prices or some other factor.

A completely different system is provided for the funding of the remaining functions of the Regions, which follows closely the interpretations inspired by the idea of *federalism marked by egoism*. In fact, for the funding of these functions the Parliament Act of delegation recognises to the Regions a tax additional to IRPEF, whose rate must be established in such a way as to provide a yield on a national basis corresponding to the total amount of the transfers currently arranged by the State in order to fund the functions in question (Art. 8(1)h)). Moreover, a contribution from the equalisation fund is provided for the benefit of Regions that, owing to their lesser fiscal capacity, are unable to obtain from the additional tax a yield corresponding to the transfers currently received from the State for such functions, which, however, must not cover but merely reduce the differences of yield without altering the order thereof (Art. 9(1)b) and g)2): in other words, the Parliament act of delegation places as a restriction the provision that the Regions with less fiscal capacity in any case (even following their participation in the sharing of the equalisation fund) shall have at their disposal less resources per capita than those provided to the Regions with greater fiscal capacity from the yield of their taxation.

5.2 With regard to the Local Authorities

The system is differentiated as concerns the Local Authorities as well, and in this case distinguishes the funding of the Local Authorities' fundamental functions (those specified by State laws even if concerning matters of regional legislative power) from the funding of the remaining functions.

The Parliament Act of delegation limits itself to prescribing a funding for the former "on the basis of standard needs" and through their own taxes, and sharing in State and regional tax revenues, as well as additions to such taxes and the equalisation fund (Art. 11(1)b)). In particular, in the fiscal system to be recognised to the municipalities for funding these functions priority should be given to VAT and IRPEF revenue sharing, and the taxation of real estate (Art. 12(1)b)), while in such fiscal system for the Provinces priority should be given to sharing in an unspecified revenue tax and to the yield of taxes

relating to motor vehicle transport (Art. 12(1)c)). As for the equalisation fund, it is provided that it shall consist of two parts, one intended for Municipalities and the other for Provinces and Metropolitan Cities, the amount of which, with regard to the funding of fundamental functions, should correspond to the difference "between the total of the standard needs for the same functions and the total of the standardised revenues of general application due" to the public bodies (Art. 13(1)a)). The funds should be shared among the Regions (on the basis of the same criteria used to determine the total amount thereof), which in turn should allot the pertinent available funds to the public bodies, applying an indicator of financial need (equal to the difference between the standard value of the outlay and the standard amount of their own taxes and revenues), and an indicator of need of infrastructure (that also takes into account the infrastructure funds of the European Union) (Art. 13(1)c)).

Overall, a system is involved that seems to propose again the one provided, with regard to the Regions, for the funding of the essential level of services, even if with no lack of ambiguous and less than clear features.

As regards the remaining functions – those not defined as fundamental, currently performed by the Local Authorities – the Parliament Act of delegation limits itself to establishing their funding by means of their own taxes, the sharing of unspecified taxes and through the equalisation fund (Art. 11(1)c)). However, no indication of a quantitative type is furnished by the Parliament Act of delegation as to either the total amount of the part of each fund allotted to the funding of these functions or the amount of the share due to each public body. The only specification – generic – is that, as concerns these functions, the two parts of the equalisation fund are "directed toward reducing the differences among the fiscal capacities" (Art. 13(1)f)): in other words, something more must be given to those with less fiscal capacity. Just how much, however, is left unsaid.

5.3 The most critical features

The greatest criticism that has been levelled at the overall design of the Parliament Act of delegation regards the provision for two different models of federalism depending

on the type of functions that must be funded. In effect, the Constitution in no way makes a distinction of the kind, which distinction, moreover, has slight justification.

Indeed, the circumstance that the essential levels of the services are heterodetermined and that the supplier public body is unable to shirk the duty of providing them is not per se sufficient to justify a greater need for solidarity compared with other functions performed by the public body and with other services provided by it. In fact, these functions and services also are generally found in the same condition of the essential levels since – and here we have one of the novelties introduced by the constitutional reform – generally the public body put in charge of enacting the laws and of deciding the content of the administrative activities is not the one that then implements them and that bears the cost of doing so.

Next, as for the fact that the only guarantee furnished to the Local Authorities is the system for funding their fundamental functions, it must be borne in mind that to this qualification, which presupposes a judgement of greater importance of these functions for the autonomy of the public bodies, the Constitution has not linked a different system of theirs, but has only reserved the singling out thereof to State law so as to guarantee the public bodies against any tendency toward regional centralisation.

Furthermore, this diversified funding system, depending on the type of functions, risks conditioning in a negative manner the exercise of the legislative power with which the State must attend to determining the essential levels of the services and to identifying the fundamental functions of the Local Authorities. Actually, in order for the Regions to have guarantees as to the dimension of their tax system, they must hope that the determination of the essential levels of services will cover the most part of their administrative competencies (and they will do everything to ensure that it does). Likewise, in order to have some (perhaps lesser) guarantee regarding the amount of their resources, the Local Authorities must press the State so that it defines as fundamental the greatest number of functions. But this way decisions about the essential levels of services and about the fundamental functions will end up by being taken on the basis of an evaluation of financial interests that have nothing to do with the aspects that the Constitution would want to be considered.

6. THE COMPROMISE SOLUTION WITH REGARD TO RELATIONS AMONG VARIOUS LEVELS OF GOVERNMENT

A compromise solution is also found with regard to the other question, the much debated matter of the relations among the various levels of government and of the choice between the binary model and the top-down model. And in fact, the circumstance that delegated decrees, enacted by the State, must establish the funding system of the Local Authorities would seem to propose again the binary model which, in this matter, has traditionally characterised relations among the levels of government. However, there are different elements opposed to this that instead testify in favour of the top-down model.

In the first place, the role assigned to the Regions in connection with the equalisation funds must not be forgotten, which funds the State allots to them for allocation among the Local Authorities. In the second place, it must be borne in mind that the system for funding the Regions, previously summarised, ought to include among its purposes the functions pertaining to the matters within the scope of their concurrent and residual legislative power, which functions are only in part exercised at the administrative level by the Regions, which, with their laws, must instead allocate to the Local Authorities: and since the funding follows the exercise of the administrative functions and not of legislative power, it is inevitable that the Regions must then see to it that most of the resources that the decrees implementing the delegation will guarantee to the Local Authorities get to them. Closely connected with this point is the provision authorising the Regions to establish new taxes of the Local Authorities, defining the ambits of autonomy recognised to them (Art. 12(1)g)). Moreover, it is even provided that the Regions shall establish for the benefit of the Local Authorities shares in the yield of their taxes and of their tax revenue shares – and this despite the fact that the Constitution provides exclusively for the sharing of State revenue taxes.

All in all, while the Regions-Local Authorities relations that conform to a top-down model are many, they are nonetheless sparingly regulated by the Parliament Act of

delegation, with the risk of leaving the Local Authorities at the mercy of the Regions in the event that the decrees implementing the delegation fail to fill this normative gap. Conversely, the traditional binary model remains, after all, limited to the funding of fundamental functions.

7. PUBLIC PROPERTY FEDERALISM

The discipline provided under Delegated Decree No. 85 of 2010, which has implemented the Parliament Act of delegation regarding *public property federalism*, deals with three aspects: the determination of the properties to be transferred to Regions and Local Authorities, the identification of the assignee institutions of the transfers, and the modalities for the utilisation of such properties.

As for the determination of the properties to be transferred, the decree establishes that a set of assets must in any case be conveyed (State maritime and water property, airports of regional and local interest, mines); moreover, it establishes that some of the remaining available assets are exempt from transfer (ports and airports of national importance, networks/systems of national interest, railways, items forming part of the cultural patrimony, State parks and natural reserves), while others must be singled out by means of a rather complex procedure. This procedure is initiated by the State administrations, which compile lists of the properties necessary for them, and concludes with decrees by the Prime Minister (Italian abbreviation "DPCM") which, in agreement with the representative organ of Regions and Local Authorities and at the proposal of the Minister of the Economy, single out the properties to be conveyed.

The assignees are public bodies that have requested from among the lists of properties to be transferred those that interest them, accompanying the request with the submission of a plan concerning the valorisation thereof. In the event that a property is requested by more than one public body, the assignment shall take place on the basis of a set of criteria as stated in the decree, which are the same used in compiling the lists of the properties to be transferred. The assignment takes place with a DPCM, at the proposal of

the Minister of the Economy, and may be arranged on a *pro quota* basis in favour of more than one public body.

Except for State maritime, water and airport properties, the properties are transferred to the alienable assets (i.e. to the assets intended for economic exploitation) of the assignee public bodies, which, however, can include them in their institutional properties or inalienable assets (i.e. assign them for the direct exercise of their institutional functions). Any fees/rents that the public bodies gain from the assets are detracted from the resources recognised to them at the time of implementation of fiscal federalism, while only 75% the resources gained from the alienation of the properties are granted to the public body, with the remainder going to the State and allocated for the reduction of the public debt.

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