**Proposed order of presentation of papers at the international conference Local government revenue systems in selected countries on 27-28 of September 2023.**

**Day 1, 27 September 2023**

**Opening of the conference, 9:00 a.m. to 9:20 a.m. (All tames relate to Central European Time)**

**Part 1. Sources of local self-government incomes in selected countries.**

**9:20 a.m. to 10:00 a.m.**

1. Municipal Finance System in the Federal Republic of Germany: the Example of Thuringia, Prof. Dr. Stefan Zahradnik, Hochschule Nordhausen, Germany
2. Income system of local self-governments in Bulgaria, Savina Mihaylova-Goleminova, Associate Professor, Desislava Kalcheva, Chief Assist. Professor, Lecturers at FEBA, Sofia University “St. Kliment Ohridski Management of Faculty of Economics and Business Administration Master’s Program “Economics&Management of Public Resources” Sofia University " St. Kliment Ohridsky", Bulgaria

**10:00 a.m. to 11:00 a.m.**

1. Functions of Local self-governments Organizations in Lithuania, prof. Dr. Jan Žukovskis, Vytautas Magnus University
2. Municipal Budget revenues in Lithuania, dr hab. Edvardas Juchnevicius, professor Uniwersytet Gdański,
3. System of funding of municipalities in Slovakia with accent on recent developmend trends, JUDr. Anna Vartašová, PhD. & assoc. prof. JUDr. Miroslav Štrkolec, PhD., Pavol Jozef Šafárik University in Košice,

**11:00 a.m. to 11:20 a.m., break**

**11:20 a.m. to 12:00 a.m.**

1. Specificity of the local government revenue system in France, dr hab. Michał Mariański, Uniwersytet Warmińsko-Mazurski w Olsztynie, Chair of Financial Law and Tax Law,
2. Local government revenue in the light of recent local tax reforms in France, Beata Furmanek-Koselska, doctoral student, Uniwersytet w Białymstoku,

**12:00 p.m. to 13:00 p.m.**

1. How the Covid-19 pandemic affected China’s local government revenues and how they overcame it, Maia Zedginidze, Phd student of the Doctoral Program in Economics, Samtskhe-Javakheti state University, Georgia,
2. Consequences of the Covid-19 pandemic and their impact on the finances of local government units in Poland (selected issues), dr hab. Krystyna Nizioł professor Uniwersytetu Szczecińskiego, Faculty of Law and Administration of the University of Szczecin
3. Impact of the coronavirus pandemic on the income system of hungarian municipalites, Adam Pal, MS, doctoral student, University of Miskolc, Hungary.

**13:00 p.m. to 13:20 p.m., break**

**13:20 p.m. to 14:00 p.m.,**

1. Subsidies and quasi-subsidies as a source of local government revenue, dr hab. Anna Ostrowska, professor Akademia Nauk Stosowanych w Łomży,
2. Grants for financial assistance as a source of income for the local authority, Ewa Zarzecka, Regional Chamber of Auditors in Wrocław

**14:00 p.m. to 15:00 p.m.**

1. The community revenue system in the world and in Europe in historical and current terms, dr hab. Elżbieta Feret, professor Uniwersytet w Rzeszowie.
2. Local government finances in Belarus, dr Yuliya Ulasiuk, Uniwersytet Przyrodniczo-Humanistyczny w Siedlcach
3. Imece as a personal tribute in Turkish local government law, dr Szymon Obuchowski, Katedra Prawa Finansowego, Uniwersytet Gdański,

**15:00 p.m. to 16:00 p.m.**

1. Significance of general subsidy and purpose-specific subsidies in county revenues on the example of Monetsk County, dr Bogusław Suchodolski, Uniwersytet Przyrodniczo-Humanistyczny w Siedlcach,
2. Financial struggle of the state with local self-government (legal issues), Chair of Financial Law Faculty of Law and Administration, Uniwersytet Warszawski,
3. Sources of revenue for municipalities and provinces in Spain, dr Jarosław Marczak,

**Part 2. Income autonomy of local self-governments in selected countries.**

**Opening of the conference, 9:00 a.m. to 9:20 a.m. (All tames relate to Central European Time)**

**9:20 a.m. to 10:00 a.m.**

1. The principle of material unity as a determinant of the principle of financial autonomy of municipalities, dr hab. Urszula K. Zawadzka-Pąk, Dr Ewa Lotko, Uniwersytet w Białymstoku, Faculty of Law
2. Income autonomy of Polish self-governments in comparison with other European countries, dr Arkadiusz Babczuk, Instytut Ekspertyz Ekonomicznych i Finansowych w Łodzi

**10:00 a.m. to 11:00 a.m.**

1. Public Finance Reform in Local Government and Impact on Fiscal Autonomy: Case of Albania, PhD Mariel Frroku, Department of Finance, Faculty of Economics, University of Tirana, Albania, Prof. Assoc. Dr Fran Brahimi, Local Finance Directory, Ministry of Finance and Economy, Albania,
2. On the need to protect the funds of local government units accumulated in bank accounts, dr hab. Ewa Kowalewska, Faculty of Law and Administration Uniwersytet w Szczecinie
3. Legal instruments for the efficiency of establishing, collecting or claiming receivables for the benefit of a unit of the public finance sector and the aspect of liability for breach of public finance discipline, Kamil Krauschar, Regional Chamber of Auditors in Warszawa

**11:00 a.m. to 11:20 a.m., break**

**11:20 a.m. to 12:00 a.m.**

1. The importance of financial control for local government revenue stability under crisis conditions, dr Joanna Łubina, Uniwersytet Rzeszowski
2. Liability for breach of public finance discipline in connection with failure to pay to the budget on time the revenue collected due to the local government unit, dr Krzysztof Czarnecki, Państwowa Akademia Nauk Stosowanych we Włocławku

**12:00 p.m. to 13:00 p.m.**

1. Local government in the perspective of public spending - selected financial and criminal law aspects, dr Paweł Falenta, Uniwersytet WSB Merito we Wrocławiu
2. ESG risk in self-government entities. State of the art, prof. dr hab. Magdalena Zioło, Uniwersytet Szczeciński,
3. Structure and dynamics of the local government sub-sector in selected OECD countries in the light of the national accounts, dr hab. Michał Bitner, Faculty of Law and Administration Uniwersytet Warszawski

**Day 2, 28 September 2023**

**Part 1. Local taxes in selected countries.**

**9:00 a.m. to 10:00 a.m.**

1. Local taxes in the Czech Republic, assoc. prof. dr Michal Radvan, Faculty of Law, Masaryk University,
2. Tax policy and Budged Law in the Conditions of Municipalities in the Czech Republic, Prof. JUDr. CSc. Hana Marková, Univerzita Karlova v Praze, Právnická fakulta
3. VAT taxation of municipalities in Poland and France, prof. dr hab. Artur Mudrecki, Akademia Leona Koźmińskiego w Warszawie

**10:00 a.m. to 11:00 a.m.**

1. Basque *concierto económico* as a specific tax-financial regulation between central and regional authorities, dr Michał Zbigniew Dankowski, Akademia Jagiellońska w Toruniu
2. National taxes as a potential contributor in the Albanian fiscal framework, *Prof. Asoc. Dr.* Adriatik KOTORRI, *PhD.* Blisard ZANI, *Faculty of Economics, University of Tirana, Albania*
3. Local taxation system in Italy, dr Marcin Burzec, Katolicki Uniwersytet Lubelski Jana Pawła II

**11:00 a.m. to 11:20 a.m., break**

**11:20 a.m. to 12:00 a.m.**

1. Local authorities participation in gambling taxes, dr hab. Michalina Duda-Hyz, prof. Uniwersytetu Opolskiego, Wydział Prawa i Administracji, Instytut Prawa, Katedra Prawa Gospodarczego i Finansowego,
2. Property taxation in selected European countries, dr Paweł Mańczyk, Uniwersytet Szczeciński, Wydz. Prawa i Administracji,

**12:00 p.m. to 13:00 p.m.**

1. Selected issues concerning joint and several liability in propery tax, dr Łukasz Pajor, Uniwersytet Łódzki, Wydział Prawa i Administracji, Katedra Prawa Finansowego
2. Fees in the system of income of local government units in Poland, dr hab. Dobrosława Antonów, Katedra Prawa Finansowego, Wydział Prawa, Administracji i Ekonomii, Uniwersytet Wrocławski
3. Irregularities in the system of tax revenue collection in the municipality on the example of real estate tax resulting from audits of regional chambers of auditors, dr hab. Iwona Kowalska, professor Szkoła Główna Gospodarstwa Wiejskiego w Warszawie

**13:00 p.m. to 13:20 p.m., break**

**13:20 p.m. to 14:00 p.m.**

1. Creation of tax rates by Polish local government from the perspective of the behavioural approach to law, mgr Grzegorz Czarnocki, President of the Regional Chamber of Auditors in Opole,
2. Legal limits to the shaping of local tax and fee rates by municipalities in terms of the supervisory lines of regional chambers of auditors, MS Arkadiusz Talik, Regional Chamber of Auditors in Opole,

**14:00 p.m. to 15:00 p.m.**

1. The spa fee in the Polish and German legal orders. Considerations against the background of the solutions adopted by Świnoujście and Heringsdorf municip, MS Bartosz Namieciński, Uniwersytet Szczeciński,
2. Rainwater - new levy, new revenue for local authorities? – MS Ewa Piechota-Oloś, Regional Chamber of Auditors in Opole
3. Tax exemptions in the jurisprudence of Regional Chambers of Auditors – MS Iwona Frańczuk, Regional Chamber of Auditors in Opole

**15:00 p.m. to 16:00 p.m.**

1. Trends and Tendencies in Local Taxation in the Regions of Hungary – prof. dr Gabor Hulko associate professor, Ph.D. Gábor Hulkó, Faculty of Law, Széchenyi István University, Győr
2. Taxation of dog ownership in a comparative perspective, dr Marta Sagan-Martko, Uniwersytet Rzeszowski,
3. Fiscal authority of Spanish municipalities, dr Jarosław Marczak

**Part 2. Business activity as a source of local self-government incomes**

**9:00 a.m. to 10:00 a.m.**

1. Economic activities of local authorities in Germany, dr Magdalena Jaś-Nowopolska, Justus-Liebig Universitat, Giessen, Germany
2. The system of local self-government in the Czech Republic and its economic autonomy, doc. JUDr. PhD Petr Mrkývka, Faculty of Law, Masaryk University,
3. Commercial provision of health care services by medical entities for which the forming body is a local government unit, dr hab. Sebastian Sikorski, professor Uniwersytetu Kardynała Stefana Wyszyńskiego w Warszawie, Institute of Juridical Sciences, Faculty of Law and Administration

**10:00 a.m. to 11:00 a.m.**

1. Economic activities of regional development funds - sources of provincial income versus a tool for creating the conditions for economic development, dr Dariusz Kowalski, SWPS Uniwersytet Humanistyczno-Społeczny w Warszawie, Faculty of Law in Warsaw,
2. Metodology of developing sustainable development strategies and the sources of their financing on the example of European union local government units, dr inż. Ewelina Pałucka, associate professor Univeristy of Ecology and Management in Warsaw, Faculty of Engineering and Management
3. Public-private partnership as an effective way of managing public funds in local government units, dr Anna Wójtowicz-Dawid, Uniwersytet Rzeszowski

**11:00 a.m. to 11:20 a.m., break**

**11:20 a.m. to 12:20 a.m.**

1. Expenditure of local government units in support of regional and local development and assessment of the share of income from EU funds in their financing, dr Magdalena Ajchel, Akademia Nauk Stosowanych Mazovia
2. Green municipal bonds, dr Tomasz Knepka, Faculty of Law and Economics Uniwersytet Kazimierza Wielkiego w Bydgoszczy,
3. Fiscal policy trends in relation to election periods and crises in Albania, Esmeraldo Xhakolli, lecturer of Economics at Faculty of Economy Tirana, Albania