

The impact and externalities of natural disasters on local tax revenue in Colombia

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This paper studies the impact of natural disasters on tax revenue across Colombian municipalities. We follow a two-step approach to evaluate how a municipality's tax revenue depends on natural disasters taking place both locally and in its trade partners. In the first step, we estimate a gravity model of bilateral trade and construct a matrix of estimated bilateral trade shares allowing us to measure the strength of the economic relationships

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between municipalities. In the second step, our results reveal that natural disasters in the destination municipalities increase the tax revenue in the origin cities.
