

# An Overview of the Outlook and Analysis of Problems regarding the Federal Financial Aid System for Local Transport in Germany

With a Main Focus on the Disentanglement Law and the Regionalization Law

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## 1. Introduction

Traditionally, local transport in Germany had been supported financially by mainly two federal financial aid systems. One was provided by the Municipal Transport Financing Law (Gemeindeverkehrsfinanzierungsgesetz, GVFG) of 1971 and the other has been provided by the Regionalization Law (Regionalisierungsgesetz) of 1996.

However, the federal financial aid system for local transport has greatly changed because of the Federalism Reform (Föderalismusreform), executed in September 2006. As a consequence, the GVFG federal financial aid system which had been implemented for 36 years was abolished at the end of 2006, and the Disentanglement Law (Entflechtungsgesetz) federal financial aid system was newly established. But, persistently, the Disentanglement Law federal financial aid system has focused on compensation. Therefore, the ring-fencing of the grant is to be abolished at the end of 2013, and the federal financial aid will also be able to be allocated to items other than local transport. In addition, the system itself is to be abolished at the end of 2019. The federal financial aid system for local transport in Germany is, as it were, in transition.

This paper seeks to provide a view on the future of the federal financial aid system for local transport in Germany, which is in transition, and then consider the points which will likely be regarded as problems in the future.

## 2. Disentanglement Law Federal Financial Aid System

### 2.1 Development leading up to the introduction

#### 2.1.1 Review of development and outline of the GVFG federal financial aid system

As mentioned above, the forerunner of the Disentanglement Law federal financial aid system is the GVFG federal financial aid system. Thus, we will review the development and provide an outline of the GVFG federal financial aid system, the former system, below.

In the 1950s, in then West Germany, extreme motorization was developed. Consequently, from around the beginning of the 1960s, the problems caused by an increase in cars were apparent in each city and surrounding districts. For example, in the center of a city, the roads were chronically congested, especially during the morning and evening rush hours.

In time, the need to improve the road traffic surroundings in each city area came to be recognized, and West German Parliament (Bundestag) resolved to set up an investigation commission to improve the transport circumstances in each city and aim at restoring the functions as a city. In response to the resolution, an expert commission (Sachverständigenkommission) was organized under the then Federal Transport Minister Seeböhm to investigate into problems which would probably be apparent in the future because of the increase in traffic volume.

Although a report written by the expert commission in August 1964 advised to invest in local public transport (Öffentlicher Personennahverkehr, ÖPNV)<sup>(1)</sup> and the like, it was impossible for the proposal to be fulfilled without financial support.<sup>(2)</sup> This was why the expert commission required the Federation and the States to increase federal financial aid for local transport in the report.<sup>(3)</sup>

Following the request, the Federal Government raised the mineral oil tax (Mineralölsteuer)<sup>(4)</sup> corresponding to Japan's petrol tax to secure the revenue source, and made allocation rules. Then the framework became law on 1 January 1971 as the GVFG federal financial aid system. After that, the GVFG federal financial aid system had been often revised to meet the times because of German reunification in 1990, etc. But just before its abolition in 2006, it generally functioned in the following manner.

1,667 million euro was granted from the Federation's mineral oil tax revenue every year (Paragraph 1, Article 10 of GVFG). In the first place, the Minister of the Federal Ministry of Transport, Building and Urban Affairs (BMVBS) deducted 0.25% of the sum, a maximum of 0.5% of that depending on a conference with the States, as research expenses (Sentence 1, Paragraph 2 of the Article). Then the remainder was allocated to the 10 States of the former West Germany, and the six States consisting of State Berlin and the five States of the former East Germany (Sentence 4 of the Paragraph).<sup>(5)</sup> But 20% of the allocated sum was a budget for the Federal Program (Bundesprogramm)<sup>(6)</sup> (Sentence 3 of the Paragraph; Paragraph 1, Article 6), and 80% of that was a budget for the investment program each State settled, namely, the State Program (Landesprogramm) (Paragraph 2 of the Article). A budget for the State Program was divided proportionally among the States according to the number of all kinds of registered cars in each State for 1 July in the previous year (the same as the above), and the States could allocate to the prescribed items such as construction or improvement of trunk roads in a district and rail traffic route (Letter a, Number 1, Paragraph 1 of Article 2; Number 2 of the Paragraph), measures for an increase in travel speed of ÖPNV (Number 4 of the Paragraph). However, the following conditions must have been met on allocation of the federal financial aid: The plan was strongly required in order to improve the transport circumstances (Letter a, Number 1 of Article 3); the plan was separately financed (Number 2 of Article 3) and so on. In addition, the allocatable federal financial aid had been restricted to 75% of the total cost of the plan, although the States had been able to allocate the financial aid to each item at their discretion (Sentence 1, Paragraph 1 of Article 4). Further, in the case of the Federal Program, it had been restricted to 60% of the total cost of the plan (Sentence 2 of the Paragraph).

### 2.1.2 Federalism Reform

and shift to the Disentanglement Law federal financial aid system

Germany is a federal state of 16 States with their own constitution besides parliament and government. Thus, both the Federation and the States establish a law at each parliament, but according to the Basic Law (Grundgesetz) corresponding to the constitution of the Federal Republic, the legislative power belongs to the Federation and the States by field. For example, in the field of foreign affairs, defence and nationality, the Federation was given the legislative power solely as the Federation's exclusive legislation (ausschließliche Gesetzgebung des Bundes) (Article 71; Paragraph 1 of Article 73); in the field of civil law, criminal law, family registration system, the States were given the legislative power as the competing legislation (konkurrierende Gesetzgebung) so far as the federal law was not established (Article 72;

Paragraph 1 of Article 74); in the field of state civil service, university system and press, the Federation and the States was authorized to provide the framework and the details respectively as the outline legislation (Rahmengesetzgebung) (the former<sup>7)</sup> Paragraph 1 of Article 75); in the remaining fields, the States were given the legislative power solely as the States' exclusive legislation (ausschließliche Gesetzgebung der Länder) (Paragraph 1 of Article 70).

However, the fields had been added to the Federation's exclusive legislation and competing legislation one after another through a lot of amendments of the Basic Law in the past. The Federation's legislative power had to be magnified especially after reunification, for the correction of the gap between the States, and equalization of the living standard all over the country became a problem to be solved. In consequence, the States' legislative power had been curtailed to the quite restricted fields of culture, local autonomy system and the like.

But a federal law includes assent law (Zustimmungsgesetz) whose condition of approval is assent of the German Upper House (Bundesrat). In other words, if the ruling party's political superiority to the opposition in Bundestag and Bundesrat was reversed, Bundesrat which should normally cooperate with the legislation by the Federal Government could logically obstruct it by means of assent authority with assent law. There was concern that the Bundesrat's assent authority could be abused for party interests, as the proportion of assent law varies a little with the legislative period, but recently 50 to 60% of approved federal law was assent law. Also, in the financial relations between the Federation and the States, there was a problem: that the Federation intervened in the States' investment policy, and controlled the States' finances through the financial aid under the pretext of equalizing the finance of each State. Hence, a need for redemarcation of the fields between the Federation and the States, namely, the Federalism Reform, became clear.

Incidentally, the GVFG federal financial aid system had been based on Paragraph 4, Article 104a of the Basic Law which provided that the Federation could give the States financial aid for an especially significant investment for the States and the municipalities. Since this provision had been exactly directly connected with the problem of intervention in the States' investment policy, the GVFG federal financial aid system became a target to be reconsidered.

## 2.2 Outline of the system

The Federalism Reform, a pending problem, had been implemented on 1 September 2006, and the GVFG federal financial aid system was abolished at the end of the year. As compensation, the Disentanglement Law federal financial aid system was newly established on 1 January 2007. We will consider the outline below.

From 1 January 2007 to 31 December 2019, each State is entitled to be compensated for abolition of the GVFG federal financial aid system, etc (Article 1 of the Disentanglement Law). As compensation for abolition of the GVFG federal financial aid system, the sum of 1,335.5 million euro is granted annually from the federal budget (Paragraph 1 of Article 3). In this respect, the compensation is not granted from the mineral oil tax revenue as in the past, but from the Federation's general account (the same as above). Further, the Federation and the States are to assess the sum of the compensation from 2014 by the end of 2013, because the sum mentioned above is valid from 2007 to 2013 (Paragraph 1 of Article 6). In addition, the allocation ratio of the compensation to each State is provided by Paragraph 3 of Article 4.

The federal financial aid for improvement of the transport circumstances in each district in Germany has been based on the Disentanglement Law instead of GVFG since 1 January 2007. Paragraph 3, Article 5 of the Disentanglement Law only provides that the federal financial aid is to be spent on improvement of the transport circumstances in each district, and such a restriction on expenditure provided by GVFG formerly is not imposed any longer.<sup>(8)</sup> That is, the States can invest in improvement of the transport circumstances in each district at their discretion. However, subject to ring-fencing for investment, the restriction will lapse in 2014 (Paragraph 2, Article 6 of the Disentanglement Law). Moreover, on allocation of the federal financial aid, GVFG provided that, for example, the plan was separately financed, but the Disentanglement Law does not contain such conditions.

### **3. Regionalization Law Federal Financial Aid System**

#### **3.1 Development leading up to its introduction**

Germany which had been divided into the East and the West by the victorious nations after the Second World War achieved reunification in 1990. Then the unification of the national railways of East and West Germany was considered. However, a difficult problem was discovered, for the management and technology gap between the German Federal Railways (Deutsche Bundesbahn, DB), West Germany's national railways, and the German National Railways (Deutsche Reichsbahn, DR) corresponding to that of East Germany, was remarkable. In addition, the rail infrastructure in East Germany was extremely decrepit, because the former East German government had ignored renewal and maintenance. Therefore, as an urgent task of a united Germany, a vast sum of money was invested in restoration of DR's rail infrastructure, which accelerated the decline of both companies' business performance, since

DB had been in the red from the outset and dependent on a large amount of federal financial aid. Hence, the need for organizational reform of the national railways came to be recognized.

In the argument surrounding organizational reform of the national railways, handling of local passenger rail transport (Schienerpersonennahverkehr, SPNV)<sup>(9)</sup> was taken up as one of the points. Since motorized private transport (Motorisierter Individualverkehr, MIV) has been overwhelmingly preferred, SPNV had been one of the factors in the burden on the national railways' business performance. Thus, operations of SPNV were separated from the national railways, and those of ÖPNV including bus, tram and underground were comprehensively transferred to the States – known as the regionalization (Regionalisierung) – to follow the regulation of the then European Community (EC),<sup>(10)</sup> and consider the business performance of the new company established by unification and reorganization of the national railways.

But the regionalization meant an increase in the burden on the States themselves. This is why they demanded the provision of an additional federal financial aid system on regionalization. The Federation incorporated a scheme for federal financial aid into the Regionalization Law which is providing the framework of the regionalization, because the national railways' business performance had been on the brink of a crisis then, and reform had been urgent.

### 3.2 Outline of the system

The Regionalization Law federal financial aid system has been often revised since it was introduced in 1996. Therefore, we will review the present outline of the Regionalization Law system below.

Paragraph 1, Article 5 of the Regionalization Law provides that 6,675 million euro was granted to the States for ÖPNV from the Federation's mineral oil tax revenue in 2008. The sum of the federal financial aid has been annually increased by 1.5% of the sum in previous year from 2009 to 2014 (Paragraph 2 and 5 of the Article), and the federal financial aid is allocated to each State based on the ratio provided by Paragraph 3 of the Article. It provides that the federal financial aid is to be spent on subsidization for especially SPNV in light of the aims of the regionalization (Paragraph 1 of Article 6). However, the federal financial aid actually is spent on ÖPNV in general at each State's discretion. In this respect, the Federation probably approves that the States spend the federal financial aid on not only SPNV but ÖPNV in general, because the States are required to describe the expenditure of the federal financial aid to the Federation every year (Paragraph 2 of the Article).



## **4. Overview of the Outlook and Analysis of Problems regarding the Federal Financial Aid System for Local Transport**

### **4.1 Overview of the outlook regarding the federal financial aid system**

Mainly two federal financial aid systems provided by the Disentanglement Law and the Regionalization Law support local transport in each district in Germany these days. But this framework is temporary until 2013, for the ring-fencing of the Disentanglement Law federal financial aid is to be abolished at the end of 2013. Moreover, the Disentanglement Law federal financial aid system itself is to be abolished in 2019.

In this respect, the abolition of the Disentanglement Law federal financial aid system is entirely the loss of the vested interests for the States. The annual federal financial aid of 1,300 million euro must be appealing to them, although the sum has been curtailed to 80% of the sum of the former GVFG federal financial aid. Hence, it is quite possible that a law will be established to provide a new federal financial aid system after the abolition of the Disentanglement Law federal financial aid.

If a federal financial aid system, the succeeding system of the Disentanglement Law federal financial aid system, is provided, it will also be probably a general grant in view of the Disentanglement Law federal financial aid's conversion from a specific grant to a general grant in 2014. It means that the Regionalization Law federal financial aid system will become the sole federal financial aid system for local transport. In other words, if the status quo is maintained, the Regionalization Law federal financial aid system will be the sole federal financial aid system for local transport in Germany.

### **4.2 Analysis of problems regarding the federal financial aid system**

#### **4.2.1 Investment in MIV**

If a new federal financial aid system is not established, and the Regionalization Law federal financial aid system becomes the sole federal financial aid system for local transport in Germany after the abolition of the Disentanglement Law federal financial aid system in 2019, what problems will clearly emerge in the financial aid policy for local transport in Germany?

First, there seems to be a problem how investment in MIV through road construction and the like is secured. The object of financial aid based on the Regionalization Law federal financial aid system is ÖPNV, especially SPNV. However, ÖPNV is not the sole means of local transport. MIV is also one of the means of local transport.

According to the Regionalization Law, the Regionalization Law federal financial aid can be allocated to ÖPNV at most. Consequently, it is insufficient for local transport in general to be supported financially by the Regionalization Law federal financial aid system now in force alone, for sufficient money will not be invested in MIV. Until 2019, that is, while the Disentanglement Law is valid, investment in MIV can be complemented by the Disentanglement Law federal financial aid, but after the invalidation of the Disentanglement Law, there are fears of insufficiency of investment in MIV.

In this respect, we suppose that the Regionalization Law will be revised to allocate the federal financial aid to also MIV in the framework of the Regionalization Law. However, persistently, the Regionalization Law federal financial aid system aims principally at financial aid to not only SPNV but ÖPNV. It is impractical to incorporate a provision which provides that the federal financial aid can be allocated to also MIV into the Regionalization Law. After all, financial aid for investment in MIV will probably depend a great deal on each State's discretion.

#### 4.2.2 Choice of the revenue source

Second, there seems to be a problem about choice of the revenue source. However, this problem does not become apparent by the abolition of the Disentanglement Law federal financial aid system, but it can be currently apparent.

Although there are various criteria of evaluation for the grant policy, some people evaluate it in terms of efficiency and equity. An efficient grant policy has appropriate resource allocation rules, and an equitable grant policy has appropriate income distribution rules. In other words, whether allocation of the grant results in maximization of the welfare in the whole district and accomplishment of equity between inhabitants is an index of evaluation for the grant policy.

The revenue source of the Regionalization Law federal financial aid system now in force is the Federation's mineral oil tax revenue. Plainly, allocating the federal financial aid to ÖPNV is the same as covering investment in ÖPNV with mainly a car users' charge. This situation can be considered as going against the beneficiary-pays principle, and controversial in terms of efficiency and equity.

Indeed, as Takeuchi (2002) also points out, to invest the revenue from car users into public transport is easy to consent to in a city, where a complex transport network is formed, because there are alternative relations between public transport and family cars. But it is unreasonable to consent to the notion that the revenue from car users is allocated to ÖPNV without any restriction, since mineral oil tax paid by car users should be returned to them in



principle. On allocation of the federal financial aid, they need to consider how the benefits may return to car users, for example, the revenue from roads in a district is allocated to ÖPNV there, or it is allocated to ÖPNV to resolve or ease road congestion.

As we considered above, it seems that the Regionalization Law federal financial aid's revenue source should be reconsidered. In this respect, it seems that application of the capitalization hypothesis is useful.<sup>(11)</sup> ÖPNV can be considered as having particular space to supply transport services, for it is a means of public transport travelling less than 50 km or one hour. That is, ÖPNV can be regarded as local public goods. Local public goods are public goods supplied in a district, and the sole inhabitants in the district – of course, economic units such as companies located in the district are also included – can enjoy its benefits. In other words, public goods which adhere to a district, and consequently require living there to enjoy the benefits brought by them are especially called local public goods. Hence, local public goods differ from common public goods in that the former possess excludability, namely, the sole people living in the district can enjoy the benefits.

The whole marginal benefit of local public goods returns to an increase in land price on some assumptions: small opening and so on. Local public goods can be supplied with the tax revenue which the local government taxes increase in land price, for example, as with Japan's fixed property tax.

In Germany's case, it is desirable that ÖPNV in each district in the State is supplied, or losses are covered with the revenue source collected by the State as property tax (Grundsteuer). However, it is necessary to adjust financially between the States and the municipalities, since the Basic Law now in force provides that the property tax revenue belongs to the municipalities exclusively (Paragraph 6 of Article 106).

#### 4.2.3 Allocation to each State

We considered a financial aid system which is not always dependent on a grant from the Federation in the latter part of Paragraph 4.2.2. Now we return to the original argument based on the existing framework.

The last problem is that if the Regionalization Law federal financial aid system becomes the sole federal financial aid system for local transport in Germany, how the Regionalization Law federal financial aid is allocated to each State. This problem does not also become a point after the abolition of the Disentanglement Law federal financial aid system, but currently it can be a point.

As already mentioned, the GVFG federal financial aid had been allocated proportionally

among the States according to the number of all kinds of registered cars in each State for 1 July in the previous year. This allocation rule is considered to be generally reasonable, since the aim of the GVFG federal financial aid system was improvement of the transport circumstances in each district, which had been deteriorated through the motorization. But in case of the Regionalization Law federal financial aid system, it is difficult to grasp the allocation rule for each State clearly at least on the text of the Regionalization Law, although some possible criteria as grounds of the allocation rule can be supposed such as operation-kilometers or transport performance of SPNV or ÖPNV in each State. Thus, it becomes a problem how the Regionalization Law federal financial aid is allocated to each State.

In general, the allocation ratio of the federal financial aid should be determined according to the sum of mineral oil tax paid in each State. For example, if in State Berlin, 5% of the sum of the mineral oil tax revenue all over Germany is paid in the previous year, the federal financial aid allocated there should also be 5% of the sum of the Regionalization Law federal financial aid in this year. The revenue source of the Regionalization Law federal financial aid is the mineral oil tax revenue pooled in the whole country. Therefore, if the federal financial aid is not allocated according to the car users' charge in each State, it would be criticized, because it would be considered that the system is against the philosophy of efficiency and equity.

In connection with the problem of allocation of the federal financial aid to each State, there is a problem about the sum of the Regionalization Law federal financial aid. It should be determined based on reasonable grounds, for a part of the mineral oil tax revenue pooled throughout Germany is allocated as the Regionalization Law federal financial aid for not only SPNV but ÖPNV.

## 5. Concluding Remarks

Local transport in each district in Germany is supported financially by the Disentanglement Law federal financial aid system, the succeeding system of the GVFG federal financial aid system, and the Regionalization Law federal financial aid system established on the regionalization together at present. However, persistently, the current system is temporary. Hence, the federal financial aid system for local transport in Germany will be probably revised again in due course.

This paper assumes that a new federal financial aid system established after the abolition of the Disentanglement Law federal financial aid system will be probably a general grant in

view of the aims of the Federalism Reform: reduction in intervention of the Federation in the States' investment policy. According to this assumption, the existing Regionalization Law federal financial aid system will become the sole federal financial aid system for local transport. However, the Regionalization Law federal financial aid cannot be allocated to MIV at least in the framework of the Regionalization Law now in force. In this respect, it is possible to revise the Regionalization Law to enable the federal financial aid to be allocated to also MIV, but from the viewpoint of the aims of the Regionalization Law, it seems to be impractical. It will probably become a problem in the future how investment in MIV is secured, because there is no doubt that MIV plays a crucial role as one of the means of local transport in Germany.

On the other hand, the Regionalization Law federal financial aid system itself has problems. The first one is a problem regarding choice of the revenue source. Covering the financial aid for ÖPNV with car users' charge can be considered controversial in terms of efficiency and equity. Allocation based on the beneficiary-pays principle is desired. And the second one is a problem regarding allocation of the federal financial aid to each State. Allocation to each State is also desired to be based on the beneficiary-pays principle.

However, as already mentioned, economic efficiency is not the sole criterion of evaluation for a policy. Even though there is room for doubt in a policy from the efficiency point of view, it can be considered equitable and valid, and the policy is not always concluded to be inappropriate. For example, we referred above to a possibility that the financial aid for ÖPNV was granted from the property tax revenue, for to grant ÖPNV the financial aid from the mineral oil tax revenue is controversial. In terms of efficiency, such an implication can indeed be obtained, but we cannot easily conclude whether it is right or wrong that the financial aid is granted from the mineral oil tax revenue, if the German people approve it. Accordingly it is difficult to assess the federal financial aid system for local transport in Germany.

#### [Notes]

- (1) ÖPNV is a generally accessible means of passenger transport on a regular route, which fulfils transport demand in city, suburb or regions. In doubtful cases, if the majority of passengers in a means of transport travel less than 50 km or one hour, it is considered to be ÖPNV (Article 2 of the Regionalization Law). As it were, ÖPNV is the generic term for the city and suburban railway, underground, tram and bus.
- (2) Schäfer/Gatz (1997), S. 834 f.
- (3) Schäfer/Gatz, a. a. O., S. 835.
- (4) Mineral oil tax is now called energy tax (Energiesteuer), for the energy tax law (Energiesteuergegesetz) was enforced in August 2006. Consequently, if we mention the tax from August 2006, we should refer to it as energy tax to ensure accuracy. However, the Regionalization Law now in force still refers to the tax as

mineral oil tax. In addition, it not only is circuitous to distinguish the new name and old one strictly at all times, but it is not necessary in light of the aims of this paper. Hence, in this paper it is referred to as the tax mineral oil tax, the old name, for convenience's sake.

- (6) Normally, the federal financial aid should have been allocated to especially State Berlin and the States of former West Germany which needed investment. But the allocation ratio was adopted in order to protect the East's vested interests (Schäfer/Gatz, a. a. O., S. 837).
- (7) The plans provided by Number 2, Paragraph 1, Article 2 of GVFG, in other words, construction or improvement of rail traffic route, especially in a densely populated district or its vicinity with the federal financial aid of over 50 million euro, which are settled complementally by the Minister of BMVBS based on the States' proposals and deliberations with them (Paragraph 1 of Article 6).
- (8) The former means that before the 52<sup>nd</sup> amendment on 28 August 2006.
- (9) As already mentioned, the source of the federal financial aid has changed into the general account. In this respect, it seems that the temporary - until 2013 - ring-fencing of the federal financial aid is specially imposed to accomplish the projects launched before the shift from GVFG to the Disentanglement Law.
- (10) SPNV is a generally accessible means of passenger transport by rail, which fulfils transport demand in city, suburb or regions. In doubtful cases, if the majority of passengers in a train travel less than 50 km or one hour, it is considered to be SPNV (Paragraph 5, Article 2 of the General Railway Law (Allgemeines Eisenbahngesetz)).
- (11) The framework of the later regionalization had already been shown in the Regulation No 1893/91 of the EC of 20 June 1991.
- (12) The capitalization hypothesis is explained in Kanemoto (1997). See that book for the details of theoretical consideration.

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