This thesis provides the first meta-analysis investigating the effect of corporate tax competition among states, with special focus on the effect of the corporate tax rate change in competing country on the corporate tax rate in the home country. It examines 523 estimates from 20 published studies and working papers. Results of the meta-analysis show an evidence of substantial publication selectivity: researchers tend to discard negative and insignificant estimates, which overvalues the estimated effect size. Conducted precision effect test failed to find the evidence for the existence of a genuine effect of corporate tax competition. Empirical analysis shows that differences in the measurement of statutory and effective tax rate matter, thus the analysis was conducted on two separate sub-samples. Meta-regression analysis have found significant impact of variables related to publication bias for both sub-samples. Next to it, the results provide an evidence of significant influence of politically orientated controls, especially of the variable controlling whether or not there were elections in the particular year and state in case when the corporate tax rate changed.