



MULTISTATE TAX COMMISSION

To: John L. Valentine, Commission Chair
Members of the Commission

From: Gilbert Brewer, Chair of the Resolutions Committee

Re: 2019 Resolutions Committee Report to the Commission

Date: August 7, 2019

Please find attached to this report the resolutions for the Commission's consideration:

- Resolution No. 2019A - Appreciation of the Idaho State Tax Commission, Host of the 2019 Annual Meeting
- Resolution No. 2019B - In Recognition of Frank Hales, Audit Committee Chair, and Lee Baerlocher, Audit Committee Vice Chair
- Resolution No. 2019C - In Recognition of Clark Snelson, Litigation Committee Chair, and Mark Wainwright and Dee Wald, Litigation Committee Co-Vice Chairs
- Resolution No. 2019D - In Recognition of Christy Vandevender, Nexus Committee Chair, and Randy Tilley, Nexus Committee Vice Chair
- Resolution No. 2019E - In Recognition of Tommy Hoyt, Uniformity Committee Chair, and Holly Coon, past Uniformity Committee Chair
- Resolution No. 2019F - In Recognition of Joe W. Garrett, Jr., State Intercompany Transactions Advisory Service Committee Chair
- Resolution No. 2019G - In Recognition of Nancy Prosser, Chair of the Strategic Planning Committee



MULTISTATE TAX COMMISSION

Resolution No. 2019A

Appreciation of the Idaho State Tax Commission Host of the 2019 Annual Meeting

Whereas, the 2019 annual meeting of the Multistate Tax Commission and related events have advanced the objectives of the Multistate Tax Compact and have been professionally rewarding and intellectually stimulating; and

Whereas, the success of the Commission's annual meeting depends on the advice, organizational efforts, and hard work of the host state; and

Whereas, the Idaho State Tax Commission provided a most gracious welcome to the meeting delegates; now, therefore, be it

RESOLVED, that the Multistate Tax Commission expresses its heartfelt appreciation to the state of Idaho and the staff of the Idaho State Tax Commission for their efforts to ensure a successful 2019 Multistate Tax Commission annual meeting.

Adopted this 7th day of August, 2018, by the Multistate Tax Commission.

Gregory S. Matson
Executive Director



MULTISTATE TAX COMMISSION

Resolution No. 2019B

**In Recognition of
Frank Hales, Audit Committee Chair
and
Lee Baerlocher, Audit Committee Vice Chair**

Whereas, Frank Hales and Lee Baerlocher, in addition to fulfilling their responsibilities to the Utah Tax Commission and the Montana Department of Revenue, respectively, have generously given of their time and energy to the Multistate Tax Commission by serving as Chair and Vice Chair of its Audit Committee for the past five years; and

Whereas, under the direction of Frank and Lee, the Audit Committee has continued to carry out its task to ensure that the Commission's Joint Audit Program completes its assigned corporate income and sales and use tax audits on behalf of the participating states in an efficient and effective manner; now, therefore, be it

RESOLVED, that the Multistate Tax Commission expresses its sincere appreciation to Frank Hales and Lee Baerlocher for their commitment to the goals of the Commission and their service as Chair and Vice Chair of the Audit Committee.

Adopted this 7th day of August, 2019, by the Multistate Tax Commission.

Gregory S. Matson
Executive Director



MULTISTATE TAX COMMISSION

Resolution No. 2019C

In Recognition of Clark Snelson, Litigation Committee Chair and Mark Wainwright and Dee Wald, Litigation Committee Co-Vice Chairs

Whereas, Clark Snelson, Mark Wainwright, and Dee Wald, in addition to fulfilling their state responsibilities, currently serve as Chair and Co-Vice Chairs of the Multistate Tax Commission's Litigation Committee; and

Whereas, Clark, Mark, and Dee have generously given of their time and superior talents to serve the Commission; and

Whereas, under their committed and able leadership, the Multistate Tax Commission's Litigation Committee continues to function as a primary forum for state tax attorneys to gain information and knowledge regarding nationwide trends in state tax litigation; now, therefore, be it

RESOLVED, that the Multistate Tax Commission expresses its sincere appreciation and deep gratitude to Clark Snelson, Mark Wainwright, and Dee Wald for their invaluable leadership of the Litigation Committee and furtherance of the goals of the Commission.

Adopted this 7th day of August, 2019, by the Multistate Tax Commission.

Gregory S. Matson
Executive Director



Resolution No. 2019D

**In Recognition of
Christy Vandevender, Chair of the Nexus Committee
and
Randy Tilley, Vice Chair of the Nexus Committee**

Whereas, Christy Vandevender and Randy Tilley, in addition to fulfilling their responsibilities to the Alabama Department of Revenue and the Idaho State Tax Commission, respectively, have assumed leadership positions in the Nexus Committee at a critical time in state taxation; and

Whereas, under their guidance the Nexus Committee continues its excellent work with respect to voluntary disclosure, nexus investigations, information exchange, and other projects in support of federalism and tax fairness; now, therefore, be it

RESOLVED, that the Multistate Tax Commission expresses its sincere appreciation and deep gratitude to Christy Vandevender and Randy Tilley for their service and leadership of the Nexus Committee in furtherance of the goals of the Commission.

Adopted this 7th day of August, 2019, by the Multistate Tax Commission.

Gregory S. Matson
Executive Director



Resolution No. 2019E

In Recognition of Tommy Hoyt, Uniformity Committee Chair, and Holly Coon, past Uniformity Committee Chair

Whereas, Tommy Hoyt, in addition to fulfilling his responsibility to the state of Texas, has graciously contributed his services, first as Vice Chair then later as Chair of the Multistate Tax Commission's Uniformity Committee; and

Whereas, Holly Coon, in addition to fulfilling her responsibility to the state of Alabama, graciously contributed her services as Chair of Uniformity Committee until April of this year when she became the director of the Commission's Joint Audit Program; and

Whereas, despite Tommy's familiarity with the trials and challenges of leadership of the Commission's largest committee, Tommy has engaged the committee with unabated wisdom, tact, and good humor – and has steadily increased his role over time, including becoming Chair of the committee; and

Whereas, Tommy's devotion to the activities of the Uniformity Committee continues undiminished; and

Whereas, under both Tommy's and Holly's leadership, the Uniformity Committee has worked diligently to develop a variety of projects designed to respond to the needs of the business community in the areas of sales and use taxes, income and franchise taxes, other taxes, and tax administration; now, therefore, be it

RESOLVED, that the Multistate Tax Commission expresses its deep gratitude to Tommy Hoyt and Holly Coon for their dedication, leadership of the Uniformity Committee, and commitment to the goals of the Commission.

Adopted this 7th day of August, 2019, by the Multistate Tax Commission.

Gregory S. Matson
Executive Director



MULTISTATE TAX COMMISSION

Resolution No. 2019F

In Recognition of Joe W. Garrett, Jr., State Intercompany Transactions Advisory Service Committee Chair

Whereas, Joe W. Garrett, Jr., in addition to fulfilling his responsibilities as Deputy Commissioner for the Alabama Department of Revenue, serves as the Chair of the Multistate Tax Commission's State Intercompany Transactions Advisory Service (SITAS) Committee; and

Whereas, the purpose of the SITAS Committee is to provide effective guidance and communication among the participating states and the Commission; and

Whereas, Joe has already generously contributed his time and energy to the Multistate Tax Commission's efforts; and

Whereas, Joe's enthusiasm and devotion to the cause of interstate cooperation continues unabated; now, therefore, be it

RESOLVED, that the Multistate Tax Commission expresses its deep gratitude to Joe W. Garrett, Jr., for his leadership of the SITAS Committee and his commitment to the goals of the Commission.

Adopted this 7th day of August, 2019, by the Multistate Tax Commission.

Gregory S. Matson
Executive Director



MULTISTATE TAX COMMISSION

Resolution No. 2019G

In Appreciation of Nancy Prosser Chair of the Strategic Planning Committee

Whereas, Nancy Prosser, in addition to fulfilling her responsibilities at the Texas Comptroller of Public Accounts, has assumed a leadership position in the Strategic Planning Committee at a critical time in the history of the Multistate Tax Commission; and

Whereas, under her guidance the Strategic Planning Committee continues its excellent work with respect to making the MTC the “gold standard” for tax policy development; the primary authority for the public and public officials on issues of state and local tax uniformity and fairness; and the leading resource for ensuring equitable tax compliance; now, therefore, be it

RESOLVED, that the Multistate Tax Commission expresses its sincere appreciation and deep gratitude to Nancy Prosser for her service and leadership in furtherance of the goals of the Commission.

Adopted this 7th day of August, 2019, by the Multistate Tax Commission.

Gregory S. Matson
Executive Director