



MULTISTATE TAX COMMISSION

**To:** Keith Richardson, Commission Chair  
Members of the Commission

**From:** Chair of the Resolutions Committee

**Re:** 2020 Resolutions Committee Report to the Commission

**Date:** July 29, 2020

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

- Resolution No. 2020A - In Recognition of Frank Hales, Chair of the Audit Committee and Lee Baerlocher, Vice Chair of the Audit Committee
- Resolution No. 2020B - In Recognition of Clark Snelson and Dee Wald, Co-Chairs of the Litigation Committee
- Resolution No. 2020C - In Recognition of Christy Vandevender, Chair of the Nexus Committee, and Jayne Kulberg, Vice Chair of the Nexus Committee
- Resolution No. 2020D - In Recognition of Tommy Hoyt, Chair of the Uniformity Committee, and Maria Sanders, Vice Chair of the Uniformity Committee
- Resolution No. 2020E - In Recognition of John Ficara, Chair of the Strategic Planning Committee
- Resolution No. 2020F - In Appreciation of Clark Snelson, Utah Attorney General's Office, 1990-2020



MULTISTATE TAX COMMISSION

**Resolution No. 2020A**

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

**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 six 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 29th day of July, 2020, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director



## **Resolution No. 2020B**

### **In Recognition of Clark Snelson and Dee Wald, Co-Chairs of the Litigation Committee**

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

**Whereas,** Clark 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 and Dee Wald for their invaluable leadership of the Litigation Committee and furtherance of the goals of the Commission.

Adopted this 29th day of July, 2020, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director



## **Resolution No. 2020C**

### **In Recognition of Christy Vandevender, Chair of the Nexus Committee, and Jayne Kulberg, Vice Chair of the Nexus Committee**

**Whereas**, Christy Vandevender and Jayne Kulberg, in addition to fulfilling their responsibilities to the Alabama Department of Revenue and the Wisconsin Department of Revenue, 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 Jayne Kulberg for their service and leadership of the Nexus Committee in furtherance of the goals of the Commission.

Adopted this 29th day of July, 2020, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director



## **Resolution No. 2020D**

### **In Recognition of Tommy Hoyt, Chair of the Uniformity Committee, and Maria Sanders, Vice Chair of the Uniformity Committee**

**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,** Maria Sanders, in addition to fulfilling her responsibility to the state of Missouri, graciously stepped up to serve as Vice-Chair when her services were needed; and

**Whereas,** despite Tommy and Maria's familiarity with the trials and challenges of leadership of the Commission's largest committee, they have gone beyond the call of duty and engaged the committee with unabated wisdom, tact, and good humor; and

**Whereas,** their devotion to the activities of the Uniformity Committee continues undiminished; and

**Whereas,** under Tommy and Maria'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 Maria Sanders for their dedication, leadership of the Uniformity Committee, and commitment to the goals of the Commission.

Adopted this 29th day of July, 2020, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director



MULTISTATE TAX COMMISSION

## **Resolution No. 2020E**

### **In Recognition of John Ficara Chair of the Strategic Planning Committee**

**Whereas**, John Ficara, in addition to his responsibilities at the New Jersey Division of Taxation, 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 his 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 John Ficara for his willingness to take on this task and for his service and leadership in furtherance of the goals of the Commission.

Adopted this 29th day of July, 2020, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director



MULTISTATE TAX COMMISSION

## **Resolution No. 2020F**

### **In Appreciation of Clark Snelson Utah Attorney General's Office, 1990-2020**

**Whereas,** Utah is a party state to the Multistate Tax Compact; and

**Whereas,** Clark Snelson has spent almost the entirety of his career in public service, most recently serving as Assistant Attorney General in the Tax and Financial Services Division; and

**Whereas,** in addition to fulfilling his many responsibilities to the citizens of Idaho, Clark served the MTC's litigation committee for over six years, first as vice-chair of the committee and then as chair; and

**Whereas,** in addition to his leadership roles with the Commission, Clark was active in Commission projects, meetings, committees, and conferences; and

**Whereas,** Clark contributed significantly to the goals of the Commission through his generous expenditure of time, his commitment to multistate efforts, and his practical acumen and vast knowledge in matters of state tax administration and litigation; and

**Whereas,** Clark has announced his intent to retire as of 2020; and

**Whereas,** the Commission has greatly benefitted from Clark's knowledge, experience, and dedication;

**NOW, THEREFORE, BE IT RESOLVED,** that the Commission expresses its deep gratitude to Clark Snelson for his tremendous support and commitment to the goals of the Multistate Tax Commission; and

**BE IT FURTHER RESOLVED,** that the Commission wishes Clark a long and happy retirement.

Adopted this 29th day of July, 2020, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director