MULTISTATE TAX COMMISSION

Resolution No. 2015A

Appreciation of the Washington State Department of Revenue
Host of the 2015 Annual Meeting

Whereas, the 2015 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, Vikki Smith and the Department staff provided a most gracious welcome to the meeting delegates; now, therefore, be it

RESOLVED, that the Multistate Tax Commission expresses its heartfelt appreciation to Vikki Smith and the entire Washington State Department of Revenue for the time and energy they have devoted to ensuring a successful 2015 Multistate Tax Commission annual meeting.

Adopted this 29th day of July, 2015 by the Multistate Tax Commission.

Joe Huddleston
Executive Director

MULTISTATE TAX COMMISSION

Resolution No. 2015B

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 year, and

Whereas, under Frank and Lee's direction, 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 2015, by the Multistate Tax Commission.

Joe Huddleston
Executive Director

MULTISTATE TAX COMMISSION

Resolution No. 2015C

In Recognition of Clark Snelson, Incoming Litigation Committee Chair, Marshall Stranburg, Outgoing Chair and Incoming Co-Vice Chair, and Mark Wainwright, Co-Vice Chair

Whereas, Clark Snelson, Utah Attorney General's Office, Marshall Stranburg, Florida Department of Revenue, and Mark Wainwright, Utah Attorney General's Office, in addition to fulfilling their respective responsibilities to their respective state agencies, currently serve as officers for the Multistate Tax Commission's Litigation Committee; and

Whereas, Clark, Marshall and Mark have generously given of their time and superior talents to serve the Commission as Chair and Vice-Chairs of the Litigation Committee for more than nine years; and

Whereas, under Clark, Marshall and Mark's 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, Marshall Stranburg, and Mark Wainwright and for their invaluable leadership of the Litigation Committee and furtherance of the goals of the Commission.

Adopted this 29th day of July, 2015 by the Multistate Tax Commission.

Joe Huddleston
Executive Director

MULTISTATE TAX COMMISSION

Resolution No. 2015D
In Recognition of Lennie Collins, Nexus Committee Chair

Whereas, Lennie Collins, in addition to fulfilling his responsibilities to the North Carolina Department of Revenue, has served as the Chair of the Multistate Tax Commission's Nexus Committee for the past six years; and

Whereas, under Lennie's 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 Lennie Collins for his service and leadership of the Nexus Committee in furtherance of the goals of the Commission.

Adopted this 29th day of July, 2015 by the Multistate Tax Commission.

Joe Huddleston
Executive Director

MULTISTATE TAX COMMISSION

Resolution No. 2015E

In Recognition of Wood Miller, Uniformity Committee Chair, Robynn Wilson, Income and Franchise Tax Uniformity Subcommittee Chair, and Richard Cram, Sales and Use Tax Uniformity Subcommittee Chair

Whereas, Wood Miller, in addition to fulfilling his responsibility to the Missouri Department of Revenue, has served as Chair of the Multistate Tax Commission's Uniformity Committee for the past five years; and

Whereas, Robynn Wilson, in addition to fulfilling her responsibility to the Alaska Department of Revenue, has served as Chair of the Multistate Tax Commission's Income and Franchise Tax Uniformity Subcommittee for the past five years; and

Whereas, Richard Cram, in addition to fulfilling his responsibility to the Kansas Department of Revenue, has served as Chair of the Multistate Tax Commission's Sales and Use Tax Uniformity Subcommittee for the past nine years; and

Whereas, Wood, Robynn, and Richard have led the Committee and its Subcommittees with wisdom, tact, patience and humor; and

Whereas, Wood, Robynn, and Richard's enthusiasm and devotion to the cause of uniformity continues unabated; and

Whereas, under Wood, Robynn, and Richard's leadership, the Uniformity Committee and its Subcommittees have 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 Wood Miller, Robynn Wilson, and Richard Cram for their dedication and leadership of the Uniformity Committee, the Income and Franchise Tax Uniformity Subcommittee, and the Sales and Use Tax Uniformity Subcommittee, respectively, and their commitment to the goals of the Commission.

Adopted this 29th day of July, 2015, by the Multistate Tax Commission.

Joe Huddleston
Executive Director

MULTISTATE TAX COMMISSION

Resolution No. 2015F

Special Appreciation of Robyn Wilson,
Departing Chair of the Income and Franchise Tax Uniformity Subcommittee

Whereas, Robynn Wilson, in addition to fulfilling her responsibility to the Alaska Department of Revenue, has served as Chair of the Multistate Tax Commission's Income and Franchise Tax Uniformity Subcommittee for the past five years; and

Whereas, during that period, the Subcommittee was involved in important uniformity projects, including the revision of Article IV (UDITPA) and the financial institution allocation and apportionment rules; and

Whereas, Robyn, with her calm demeanor and generous inclusiveness, provided exemplary leadership for the Subcommittee; and,

Whereas, the Commission is the grateful beneficiary of Robyn's devotion to the cause of uniformity over the years; and

Whereas, Robyn has stepped down as Chair of the Income and Franchise Tax Uniformity Subcommittee effective June 30, 2015; and

Whereas, Robyn will be missed by her fellow Uniformity Committee members and the committee leadership; therefore now let it be

RESOLVED, that the Multistate Tax Commission express gratitude for Robyn Wilson and her outstanding contribution as Chair of the Subcommittee; and be it further

FURTHER RESOLVED, that the Multistate Tax Commission hopes that Robyn will be able to participate in uniformity projects in the future.

Adopted this 29th day of July, 2015.

Joe Huddleston
Executive Director

MULTISTATE TAX COMMISSION

Resolution No. 2015G
In Appreciation of Joe W. Garrett, Jr.,
Chair of the Arm's-Length Adjustment Service Advisory Group

Whereas, Joe W. Garrett, Jr., in addition to fulfilling his responsibilities as Deputy Commissioner for the Alabama Department of Revenue, served as the Chair of the Multistate Tax Commission's Arm's-Length Adjustment Service (ALAS) Advisory Group; and

Whereas, the ALAS Advisory Group was established in April 2014 to support state efforts in dealing with improper income shifting in a mutual and cost-effective way by designing a multistate ALAS program; and

Whereas, under Joe's guidance, the ALAS Advisory Group completed a designed for a ALAS program which was approved by the Executive Committee on May 7, 2015; now, therefore, be it

RESOLVED, that the Multistate Tax Commission expresses its sincere appreciation and deep gratitude to Joe Garrett for his service and leadership of the ALAS Advisory Group in furtherance of the goals of the Commission.

Adopted this 29th day of July, 2015 by the Multistate Tax Commission.

Joe Huddleston
Executive Director

MULTISTATE TAX COMMISSION

RESOLUTION NO. 2015H

In Appreciation of
R. BRUCE JOHNSON
Utah State Tax Commission, 1998-2014

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

Whereas, R. Bruce Johnson was a Commissioner on the Utah State Tax Commission from 1998 to 2014, serving as its Chair since 2009; and

Whereas, in addition to fulfilling his many responsibilities to the citizens of Utah, Bruce was first elected to the Commission's Executive Committee in 2000, served as Vice-Chair of the Commission from 2001 to 2003, and served as the Chair of the Commission from 2003 to 2005; and

Whereas, in addition to his officer's role with the Commission, Bruce was active in Commission projects, meetings, and conferences; and

Whereas, Bruce contributed significantly to the goals of the Commission through his generous expenditure of time, his vast knowledge of the subject matter, and an innate knack for diplomacy and persistence; and

Whereas, Bruce has also served as President of the Federation of Tax Administrators, Chair of the American Bar Association Tax Section Committee on State and Local Taxes, and Board Member of the National Tax Association; and

Whereas, among his many honors and recognitions, Bruce received the Wade Anderson Memorial Medal for Leadership in Interstate Tax Cooperation in 2006; and

Whereas, Bruce's last term on the Utah State Tax Commission expired in 2014; and

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

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

BE IT FURTHER RESOLVED, that the Commission wishes Bruce all the best in his future.

Adopted this 29th day of July, 2015, by the Multistate Tax Commission.

Joe Huddleston
Executive Director

MULTISTATE TAX COMMISSION

RESOLUTION NO. 2015I

In Appreciation of
JOE HUDDLESTON
Executive Director, 2005-2015

Whereas, The Multistate Tax Commission is an intergovernmental state tax agency, and Joe Huddleston was appointed as its Executive Director effective August 1, 2005; and

Whereas, Joe has been tireless in his support of the Commission's mission to achieve fairness by promoting compliance and consistent tax policy and practice, and to preserve the sovereignty of state and local governments over their tax systems; and

Whereas, Joe has provided tremendous leadership of Commission's Joint Audit Program, National Nexus Program, and other activities on behalf of the states and taxpayers; and

Whereas, Joe has overseen a number of important uniformity projects, including the effort to update the standard income tax allocation and apportionment formula contained in Article IV of the Multistate Tax Compact, and in the Uniform Division of Income for Tax Purposes Act; and

Whereas, Joe has unflaggingly engaged the taxpayer and tax practitioner communities in a positive and productive dialogue about tax policy and administration; and

Whereas, Joe was cited for his considerable leadership and commitment to the pursuit of efficient and effective government and commerce through sound public policies and for his dedication and devotion to the concept of equitable and simplified taxation in being awarded the honorary degree of Doctor of Laws in December 2009 by the University of South Carolina; and

Whereas, Joe was recognized in 2011 by Tax Analysts as one of the top ten individuals who influenced tax policy and practice; and Joe was presented the 11th annual award for Outstanding Achievement in State and Local Taxation by the New York University School of Continuing and Professional Studies in 2012; and

Whereas, Joe has been an exemplary and effective ambassador of the Commission at myriad tax-related events, both nationally and internationally; and

Whereas, Joe has resigned his position as Executive Director effective August 1, 2015;

NOW, THEREFORE, BE IT RESOLVED, that the Commission expresses its deep and abiding gratitude to Joe Huddleston for his outstanding service, support, and commitment to the Multistate Tax Commission; and

BE IT FURTHER RESOLVED, that the Commission wishes Joe all the best in his future.

Adopted this 29th day of July, 2015, by the Multistate Tax Commission.

Julie Magee

Julie Magee
Chair, Multistate Tax Commission