



MULTISTATE TAX COMMISSION

**Resolution No. 2014A**

**Appreciation of the New Mexico Taxation and Revenue Department  
Host of the 2014 Annual Meeting**

**Whereas**, the 2014 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**, Demisia Padilla, the New Mexico Taxation and Revenue Department, 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 Demesia Padilla and the entire New Mexico Taxation and Revenue Department for the time and energy they have devoted to ensuring a successful 2014 Multistate Tax Commission annual meeting.

Adopted this 30<sup>th</sup> day of July, 2014 by the Multistate Tax Commission.

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Joe Huddleston  
Executive Director



## **Resolution No. 2014B**

### **Appreciation of Les Koenig, Director of the Joint Audit Program**

**Whereas,** Les Koenig joined the Multistate Tax Commission’s Joint Audit Program as an audit supervisor in 1990; and

**Whereas,** Les became the director of the Joint Audit Program in 1991; and

**Whereas,** Les, with his sound and steady judgment, unquestionable integrity, and thoughtful patience, restored the confidence and trust of the states in the Joint Audit Program; and,

**Whereas,** Les recruited and mentored a talented staff, trusted his people to do the job, and became involved only when major problems arose; and

**Whereas,** Les, simultaneously firm but accommodating to taxpayers’ needs, was always a voice of reason and patience with everyone and a calming influence in any discussion between auditors, states, and taxpayers, and, as a result, is greatly admired in the taxpayer community and among the states’ audit managers; and

**Whereas,** Les, regardless of any obstacles that arose, ensured that the Joint Audit Program not only produced quality results, but also remained at the forefront of addressing complex and emerging issues in tax compliance; and

**Whereas,** Les’s word was always good—he never promised more than he could deliver, and he always delivered on what he promised; and

**Whereas,** Les guided the program with a sense of fairness for all affected parties and enabled it to adapt effectively to changing circumstances and needs; and

**Whereas,** Les always had eternal optimism every spring and loyalty for his beloved Cubs, though they haven’t provided him with a championship in his lifetime; and

**Whereas,** Les is the ultimate defender of his home city of Chicago, always praising its amenities, even though it is referred to as “Second City”; and

**Whereas**, Les is retiring on July 31, 2014, after twenty-four years of service; now, therefore, be it

**RESOLVED**, that the Multistate Tax Commission express its heartfelt appreciation for Les Koenig and his outstanding work as director of the Joint Audit Program; and be it further

**RESOLVED**, that the Multistate Tax Commission wish Les all the best in his retirement, including unlimited rounds of golf.

Adopted this 30<sup>th</sup> day of July, 2014.

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Joe Huddleston  
Executive Director



**Resolution No. 2014C**

**Appreciation of Shirley K. Sicilian, General Counsel**

**Whereas**, Shirley K. Sicilian joined the Multistate Tax Commission's legal division as Deputy General Counsel in 2003; and

**Whereas**, Shirley became the General Counsel to the Commission in 2006; and

**Whereas**, Shirley led the legal division with a benevolent but firm hand; and,

**Whereas**, Shirley always showed her staff her generous spirit and unfailing grace; and

**Whereas**, Shirley always found a way to include and acknowledge her staff's contributions to whatever project was on the table; and

**Whereas**, Shirley, despite the sometimes contentious nature of discussions about state taxation, always remained unflappable; and

**Whereas**, Shirley was the 2013 recipient of the Paull Mines Award; and

**Whereas**, the award is given to an individual who exemplifies leadership, legal excellence, professional integrity and commitment to shared knowledge among state tax attorneys; and

**Whereas**, Shirley truly is a model of all those attributes; and

**Whereas**, Shirley was a powerful advocate for, and unfailing champion of, the Multistate Tax Compact and its members; and

**Whereas**, Shirley left the Commission in 2013 to pursue an opportunity elsewhere; and;

**Whereas**, Shirley, true to her adventurous spirit, has a penchant for vacationing in the wilderness and so likened her new career opportunity to a new adventure;

**Whereas**, Shirley will be fondly remembered and missed; now, therefore, be it

**RESOLVED**, that the Multistate Tax Commission express its heartfelt appreciation for Shirley K. Sicilian and her outstanding work as general counsel to the Commission; and be it further

**RESOLVED**, that the Multistate Tax Commission wish Shirley all the best in her new adventures, both wild and domestic.

Adopted this 30<sup>th</sup> day of July, 2014.

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Joe Huddleston  
Executive Director



MULTISTATE TAX COMMISSION

**Resolution No. 2014D**

**In Recognition of Rick DeBano, Audit Committee Chair, and  
Frank Hales, Audit Committee Vice-Chair**

**Whereas**, Rick DeBano and Frank Hales, in addition to fulfilling their responsibilities to the Wisconsin Department of Revenue and the Utah Tax Commission 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 Rick and Frank'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 Rick DeBano and Frank Hales for their commitment to the goals of the Commission and their service as Chair and Vice-Chair of the Audit Committee.

Adopted this 30<sup>th</sup> day of July 2014, by the Multistate Tax Commission.

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Joe Huddleston  
Executive Director



MULTISTATE TAX COMMISSION

**Resolution No. 2014E**

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

**Whereas**, Marshall Stranburg, Florida Department of Revenue, Mark Wainwright and Clark Snelson, 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**, Marshall, Mark, and Clark have generously given of their time and superior talents to serve the Commission as Chair and Vice-Chairs of the Litigation Committee for the past eleven and eight years, respectively; and

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

Adopted this 30<sup>th</sup> day of July, 2014 by the Multistate Tax Commission.

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Joe Huddleston  
Executive Director



MULTISTATE TAX COMMISSION

**Resolution No. 2014F**  
**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 five 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 30<sup>th</sup> day of July, 2014 by the Multistate Tax Commission.

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Joe Huddleston  
Executive Director



MULTISTATE TAX COMMISSION

**Resolution No. 2014G**

**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 four 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 four 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 eight 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 30<sup>th</sup> day of July, 2014, by the Multistate Tax Commission.

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Joe Huddleston  
Executive Director