



MULTISTATE TAX COMMISSION

Working Together Since 1967 to Preserve Federalism and Tax Fairness

To: Joan Wagnon, Chair
Members of the Executive Committee

From: Shirley Sicilian, General Counsel

Date: July 20, 2007

Subject: **Proposed Recognition for State Tax Attorneys in Honor of Paull Mines**

As many will remember, Paull Mines served as Deputy General Counsel for the Commission from 1989 to 1994, and then as General Counsel until his death in August 2002. Paul was a recognized expert on issues of state taxation and federalism, with a long career involving work from almost all sides of the table, including state government, tribal government, private industry, and academics.¹ He published and presented frequently, and his body of work includes papers that continue to be cited as a primary authority on particular topics.²

A number of members have suggested the Commission initiate an annual recognition in honor of Paull Mines for a state tax attorney who has contributed significantly to the advancement of state tax law. If the Committee is amenable to this suggestion, there are many options for how the recognition could be administered. We suggest:

Eligibility	any state tax attorney who represents a revenue agency or an association of revenue agencies
Frequency	annual
Nomination	from any Commission Committee member, including members from member state's attorney general offices

¹ In addition to his work for the MTC, Paul served as Adjunct Professor, State and Local Tax, Georgetown University Law Center, 1991-1992; Assistant Attorney General in charge of Tax Unit, Navajo Tribe of Indians, 1986-1989; a member of a commercial law firm in Albuquerque, NM, 1971-1986 and an Instructor in Military Law and Trial Counsel (prosecuting attorney), U.S. Navy (JAGC), 1968-1971.

² See, e.g., Paull Mines, Michael J. McIntyre, and Richard D. Pomp, *Designing a Combined Reporting Regime for a State Corporate Income Tax: A Case Study of Louisiana*, 61 Louisiana Law Review 699 (2001); Paull Mines, *Conversing with Professor Hellerstein: Electronic Commerce and Nexus Propel Sales and UseTax Reform*, 52 TAX L. REV. 581 (1997).

Selection	made by a committee consisting of the Chair of the Commission, the Chair of the Litigation Committee, the Executive Director and the General Counsel
Award	Plaque
Awarded	at a plenary session of the Annual Meeting - alternatively, at the Litigation Committee's July meeting.