

**NINTH
ANNUAL REPORT
MULTISTATE TAX COMMISSION**



**For the Fiscal Year
of
July 1, 1975 - June 30, 1976**

**Richard R. Heath
Arkansas Director of Finance
and Administration
Chairman**

**Eugene F. Corrigan
Executive Director**

**1790 Thirtieth Street
Boulder, Colorado 80301**

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December 1, 1976

To the Honorable Governors and State Legislators of Member States of the Multistate Tax Commission:

I respectfully submit to you the ninth annual report of the Multistate Tax Commission.

This report covers the fiscal year beginning July 1, 1975 and ending June 30, 1976.

Respectfully submitted,

A handwritten signature in cursive script that reads "Eugene F. Corrigan".

Eugene F. Corrigan
Executive Director

MULTISTATE TAX COMMISSION

OFFICERS



Richard Heath, Chairman
Director of Finance
and Administration
Arkansas



John J. Lobdell, Vice-Chairman
Director of Revenue
Oregon



Sterling Gallagher, Treasurer
Commissioner of Revenue
Alaska

EXECUTIVE COMMITTEE MEMBERS



Joseph Dolan
Director of Revenue
Colorado



Allison Green, Treasurer
State Treasurer
Michigan



Martin Huff
Executive Officer
California Franchise Tax Board



F. Kent Kalb
Secretary of Revenue
Kansas

The three officers are also members of the Executive Committee. Terms of the above officers and committee members end June 30, 1977.

EX OFFICIO MEMBERS OF EXECUTIVE COMMITTEE

FORMER COMMISSION CHAIRMEN



Byron L. Dorgan
Tax Commissioner
North Dakota



Donald H. Clark
Commissioner of Revenue
Indiana



William E. Peters
Tax Commissioner
Nebraska

**MULTISTATE TAX COMMISSION MEMBERS
REPRESENTING PARTY STATES OF THE
MULTISTATE TAX COMPACT**

ALASKA



Sterling Gallagher
Commissioner of Revenue
Alaska State Office Building
Pouch SA
Juneau, Alaska 99801
(907) 465-2300

ARKANSAS



Richard Heath
Director of Finance and Administration
P. O. Box 3278
Little Rock, Arkansas 72203
(501) 371-2242

CALIFORNIA



William Dunlop*
Executive Secretary
California State Board of Equalization
P. O. Box 1799
Sacramento, California 95808
(916) 445-3956

CALIFORNIA



Martin Huff*
Executive Officer
California Franchise Tax Board
P. O. Box 1468
Sacramento, California 95807
(916) 355-0292

COLORADO



Joseph F. Dolan
Executive Director
Colorado Department of Revenue
1375 Sherman Street
Denver, Colorado 80261
(303) 892-3091

HAWAII



Gordon Y. H. Wong
Director of Taxation
Hawaii Department of Taxation
P. O. Box 259
Honolulu, Hawaii 96809
(808) 548-7650

*Executive officer of the Franchise Tax Board represents California in MTC fiscal year beginning in even numbered calendar years, and the Executive Secretary of the Board of Equalization represents California in MTC fiscal years beginning in odd numbered calendar years. Thus, Martin Huff is the member during fiscal 1976-1977.

IDAHO

Ewing H. Little*
 Commissioner
 Department of Revenue and Taxation
 Idaho State Tax Commission
 P. O. Box 36
 Boise, Idaho 83722

(208) 384-3147

INDIANA

Donald H. Clark**
 Commissioner of Revenue
 Indiana Department of Revenue
 202 State Office Building
 Indianapolis, Indiana 46204

(317) 633-6842

KANSAS

F. Kent Kalb
 Secretary of Revenue
 Kansas Department of Revenue
 State Office Building
 Topeka, Kansas 66625

(913) 296-3041

MICHIGAN

Allison Green
 State Treasurer
 Department of Treasury
 Revenue Division
 Treasury Building
 Lansing, Michigan 48922

(517) 373-3223

MISSOURI

A. Gerald Reiss
 Director of Revenue
 Department of Revenue
 P. O. Box 629
 Jefferson City, Missouri 65101

(314) 751-4450

MONTANA

William A. Groff
 Director of Revenue
 Montana Department of Revenue
 Mitchell Building
 Helena, Montana 59601

(406) 449-2460

NEBRASKA

William E. Peters***
 State Tax Commissioner
 P. O. Box 94818
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(402) 471-2971

NEVADA

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 Executive Director
 Department of Taxation
 1100 E. Williams, Capital Plaza Building
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(702) 885-4892

*Former member of Executive Committee

**MTC Chairman, July 1, 1974-June 30, 1975

***MTC Chairman, July 1, 1975-June 30, 1976

NEW MEXICO



Fred O'Cheskey (505) 827-3221
Commissioner of Revenue
New Mexico Bureau of Revenue
Santa Fe, New Mexico 87501

NORTH DAKOTA



Byron L. Dorgan* (701) 224-2770
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North Dakota State Tax Department
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OREGON



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SOUTH DAKOTA



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Secretary of Revenue
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TEXAS



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UTAH



Vernon L. Holman* (801) 533-5831
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WASHINGTON



Mary Ellen McCaffree (206) 753-5512
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Washington Department of Revenue
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WYOMING



Rudolph Anselmi (307) 777-7307
Chairman
Wyoming Tax Commission and
Board of Equalization
2200 Carey Avenue
Cheyenne, Wyoming 82001

*MTC Chairman, July 1, 1972-June 30, 1974

**Former member of MTC Executive Committee

ALTERNATES

ALASKA



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ARKANSAS



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COLORADO



Frank Beckwith (303) 892-3048
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HAWAII



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IDAHO



Larry G. Looney (208) 384-3149
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Department of Revenue and Taxation
Idaho State Tax Commission
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INDIANA



Howard Johnson (317) 633-4986
Audit Administrator
Department of Revenue
211 State Office Building
Indianapolis, Indiana 46204

KANSAS



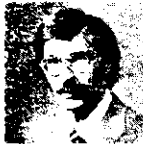
Benjamin J. Neill (913) 296-2381
General Counsel
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State Office Building
Topeka, Kansas 66625

MICHIGAN



Sydney Goodman (517) 373-3193
Commissioner of Revenue
Department of Treasury
Revenue Division
Treasury Building
Lansing, Michigan 48922

MISSOURI



Wesley E. Wilber (314) 751-3608
Director of Taxation & Collection
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Jefferson City, Missouri 65101

MONTANA



Laury Lewis (406) 449-2460
Deputy Director of Revenue
Mitchell Building
Helena, Montana 59601

NEBRASKA



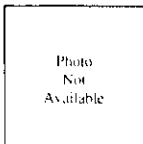
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NEVADA



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NEW MEXICO



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NORTH DAKOTA



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OREGON



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Tax Division
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Salem, Oregon 97310

SOUTH DAKOTA



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TEXAS



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Director of Hearings
Legal Services Division
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UTAH



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Auditing Division
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WASHINGTON



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WYOMING



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Assistant Attorney General
Office of the Attorney General
State Capitol
Cheyenne, Wyoming 82001

TAX ADMINISTRATORS, ASSOCIATE MEMBER STATES

The Commission has made provision for associate membership by Section 13 of its bylaws, as follows:

13. Associate Membership

(a) Associate membership in the Compact may be granted, by a majority vote of the Commission members, to those States which have not effectively enacted the Compact but which have, through legislative enactment, made effective adoption of the Compact dependent upon a subsequent condition or have, through their Governor or through a statutorily established State agency, requested associate membership.

(b) Representatives of such associate members shall not be entitled to vote or to hold a Commission office, but shall otherwise have all the rights of Commission members.

Associate membership is extended especially for states that wish to assist or participate in the discussions and activities of the Commission, even though they have not yet enacted the Compact. This serves two important purposes: (1) it permits and encourages states that feel they lack knowledge about the Commission to become familiar with it through meeting with the members, and (2) it gives the Commission an opportunity to seek the active participation and additional influence of states which are eager to assist in a joint effort in the field of taxation while they consider or work for enactment of the Compact to become full members.

ALABAMA



Charles Boswell (205) 832-5760
Commissioner
Department of Revenue
Montgomery, Alabama 36130

ARIZONA



Neal G. Trasente (602) 271-3393
Director
Department of Revenue
Capitol Building, West Wing
Phoenix, Arizona 85007

GEORGIA



Nick Chilivis (404) 656-4016
Commissioner
Department of Revenue
410 Trinity-Washington Building
Atlanta, Georgia 30334

LOUISIANA



Shirley McNamara (504) 389-6933
Secretary
Department of Revenue and Taxation
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