



MULTISTATE TAX COMMISSION

Resolution No. 2009-1

In Appreciation of Ben Miller, California Franchise Tax Board

Whereas, Ben Miller joined the California Franchise Tax Board in 1970; and

Whereas, during his tenure with the FTB, Ben has represented the State of California before the U.S. Supreme Court, the U.S. Congress, the U.S. Department of Treasury, and other venues at the state, federal and international levels concerning issues in state taxation of multistate and multinational income; and

Whereas, Ben has selflessly served the Multistate Tax Commission in a number of capacities, such as California's designated alternate on the Executive Committee as well as the Commission, as an advisor to the Commission's legal staff in drafting amicus briefs, as Chair of the Uniformity Committee's Subcommittee on Income and Franchise Tax, as California's representative in the Commission's lobbying efforts before Congress, and as faculty for the Commission's training courses; and

Whereas, Ben's dedication to the cause of uniformity has been crucial to the development of many of the Commission's uniformity regulations, in particular, the special regulations under Section 18; and

Whereas, Ben's especial contribution to the work the Commission was as a founding member of the Litigation Committee, established in 1989, for which he served as its Chair from the Committee's inception until 1992; and

Whereas, Ben's continuing participation in the Litigation Committee has been instrumental in that Committee's evolution into a premier forum for state tax attorneys to meet and discuss cutting-edge state tax issues; and

Whereas, the knowledge and expertise Ben has shared with the Commission has played a significant role in this organization's evolution into a nationally and internationally-known resource on multistate tax policy;

Whereas, Ben retired from the California Franchise Tax Board in October 2008 after thirty-eight years of service; now, therefore be it

RESOLVED, that the Multistate Tax Commission expresses its deep gratitude to Ben Miller for his truly incalculable contributions to the Multistate Tax Commission; and be it further

RESOLVED, that the Commission express its gratitude and admiration for Ben's work in raising the importance of multistate tax policy from the state, national and international perspectives.

Adopted this 9th day of January 2009, by the Multistate Tax Commission.

Joe Huddleston
Executive Director