

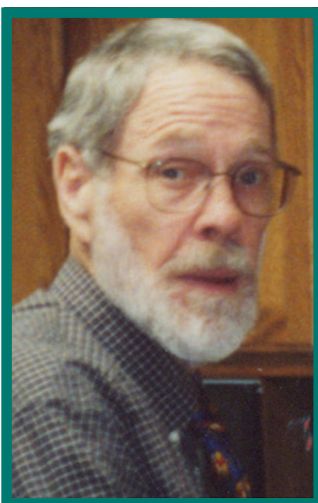
Multistate Tax Commission  
*Review*

444 North Capitol Street, NW, Suite 425, Washington, DC 20001 (202) 624-8699 [www.mtc.gov](http://www.mtc.gov)

Special Edition  
**In Memory of Paull Mines**

August 27, 1942-August 29, 2002

This special issue of the MTC Review is in remembrance of Paull Mines. Paull passed away on August 29, 2002 after a long and difficult struggle with several illnesses, including cancer. His grace, humility and humor will never be forgotten, just as the legacy of his brilliant intellect will guide and inform tax professionals for years to come. To those of us who worked most closely with Paull, he was much more than MTC General Counsel. He was a guidance counselor, a moral and ethical barometer, a willing listener, a teacher, a light to new



ideas and forgotten ideals, a voice of unlimited wisdom, a friend. He won the admiration of us all because he treated each individual with respect and dignity. We loved Paull in his life and we will always love the spirit he has left us.

Although we celebrate Paull's professional achievements with this publication, we know that the person Paull was—the individual we so painfully miss—had less to do with his great legal accomplishments and almost everything to do with his quiet, persistent humanity.

# Compendium of His Writings

During his time with the MTC, Paull described his professional passion to be “Preserving ‘Our Federalism’ by developing state tax systems that are understandable, administrable and fair for taxpayers and States alike, with the view to avoiding post-transactional assessments.” Paull expressed his passion for these issues in briefs, articles, uniformity proposals and in speeches and presentations before various interest groups. Presented below is a list of many of his writings on state and local taxation.

## Articles

- Co-author, *Designing a Combined Reporting Regime for a State Corporate Income Tax: A Case Study of Louisiana*, Louisiana Law Review (Summer 2001)
- *Explanation of the Recently Enacted Mobile Telecommunications Sourcing Act*, MTC Review (September 2000)
- *Should States Tax E-Commerce? The Role of States in the Federal System*, ABA Section of Taxation Newsletter, Vol. 19, No. 3 (Spring 2000); reprinted, State Tax Notes (August 9, 2000)
- Member of Drafting Committee for *NTA Report on Taxation of Electronic Commerce*, published by State Tax Notes (November 1, 1997)
- *Commentary Conversing with Professor Hellerstein: Electronic Commerce and Nexus Propel Sales and Use Tax Reform*, Tax Law Review (NYU School of Law) (Summer 1997)
- Co-author, *MTC: FCC Lacks Jurisdiction to Hear Telecommunications Petition*, State Tax Notes (September 18, 1996)
- Co-author, *Why the States are Right in Issuing Nexus Bulletin 95-1*, State Tax Notes (March 25, 1996)
- *Supreme Court Decisions in Allied-Signal and Kraft Push States to Consider Combined Reporting*, MTC Review (December 1992); reprinted, State Tax Notes (March 29, 1993)
- *Transactional Taxation of Interstate Commerce*, MTC Review (December 1992)
- *Congress Disrupts State Taxation of Air Carriers Through Passage of 49 U.S.C. §1513(f)*, MTC Review (March 1991)
- *MTC Considers Endorsing Modified MoSCITA*, MTC Review (March 1991)
- *IRS Continues to Finalize Regulation Under IRC Section 861*, MTC Review (March 1990)
- *MTC Uniformity Proposal Dealing with Sales Taxation of Drop Shipments Based on Transactional Nexus*, MTC Review (March 1990)

## Briefs (Date of Court's decision indicated.)

### United States Supreme Court - On the Merits

- Co-author, United States Supreme Court Brief of Amicus Curiae of the Multistate Tax Commission in Support of Petitioner in the matter of *Director of Revenue v. CoBank ACB, as Successor to the National Bank for Cooperatives* (2001)
- United States Supreme Court Brief of Amicus Curiae of the Multistate Tax Commission in Support of Respondent in the matter of *Hunt-Wesson, Inc. v. Franchise Tax Board* (2000)
- United States Supreme Court Brief of Amicus Curiae of the Multistate Tax Commission in Support of Petitioner in the matter of *Arkansas v. Farm Credit Services of Central Arkansas, PCA* (1997)
- Co-author, United States Supreme Court Amicus Brief of Multistate Tax Commission in Support of Respondent in the matter of *General Motors Corporations v. Tracy, Tax Commissioner of Ohio* (1997)
- Co-author, MTC Amicus Curiae Brief in Support of Respondent, *Barclay's Bank PLC v. Franchise Tax Board* (1994)

- Co-author, MTC Amicus Curiae Brief in Support of Respondent, *Associated Industries of Missouri, et al. v. Lohman, Director of Revenue* (1994)
- Co-author, United States Supreme Court Brief Amicus Curiae of Multistate Tax Commission in Support of Respondent on Reargument in the matter of *Allied-Signal Inc. v. Director, Division of Taxation* (1992)
- United States Supreme Court Brief Amicus Curiae of the Multistate Tax Commission in Support of Petitioner in the matter of *Wisconsin Department of Revenue v. William Wrigley, Jr., Company* (1992)
- Co-author, United States Supreme Court Brief of the Multistate Tax Commission as Amicus Curiae in Support of Petitioners in the matter of *Franchise Tax Board v. Alcan Aluminum* (1990)

#### United States Supreme Court - On Petition for Writ of Certiorari

- Co-author, MTC Amicus Curiae Brief in Support of Petitioner, *Franchise Tax Board v. Hyatt, et al.* (Petition pending)
- Co-author, MTC Amicus Curiae Brief, *Goldberg v. Ellett* (2001)
- MTC Amicus Curiae Brief in Support of Petitioners, *Rylander, et al. v. Dow Chemical Company* (2001)
- MTC Amicus Curiae Brief in Support of Petitioner, *Montana v. Crow Tribe* (1998)

#### State Cases

- MTC Amicus Curiae Brief, *Franchise Tax Board v. Nevada Supreme Court and Gilbert P. Hyatt* (NV Supreme Court) (2002)
- Co-author, MTC Amicus Curiae Memorandum in Support of Plaintiff, *Comptroller of the Treasury, Maryland v. Furnitureland South, Inc. and Royal Transport, Inc.* (Md. Circuit Court) (1999)
- Co-author, MTC Amicus Curiae Brief, *Polaroid Corporation v. Offerman* (NC Supreme Court) (1998)

## Biography

### Education

University of Washington (B.A. 1964)  
 Harvard Law School (LL.B 1967)  
 New York University (LL.M (Tax) 1985)

### Professional Experience

General Counsel

Multistate Tax Commission  
 1989 to 2002

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

Member, commercial law firm  
 Albuquerque, NM  
 1971-1986

Instructor in Military Law and  
 Trial Counsel, (prosecuting attorney)  
 U.S. Navy (JAGC), 1968-1971

### Writings & Presentations

Written articles on, and presented public discussions of, issues involving multijurisdictional taxation in various settings. Drafted or assisted significantly with developing MTC uniformity proposals including: *Uniform Principles Governing State Transactional Taxation of Telecommunications* (MTC Reg. Adopted 1993); *Constitutional Nexus Guidelines for Application of a State's Sales and Use Tax to an Out-of-State Business* (deferred); *Definition of Business/Nonbusiness Income* (under development); and *Definition of a Unitary Business* (under development).



# Paul Mines Memorial Tribute

Wednesday, October 16, 2002

6:00 p.m.

Shiloh Baptist Church  
1500 9th Street, NW  
Washington, DC 20001

For additional information, please contact  
René Blocker at (202) 624-8699 or [rblocker@mtc.gov](mailto:rblocker@mtc.gov).

In lieu of flowers or other gifts, Paull's wife, Maria, has requested that any contributions people wish to make be directed to:

**"Footprints Program"**  
**of the Hospice of Metro Denver**  
**425 South Cherry Street**  
**Suite 700**  
**Denver, CO 80246-1234**

[www.hospiceofmetrodenver.org](http://www.hospiceofmetrodenver.org)

The Hospice will send you a thank you note and an acknowledgment of your gift to Maria Mines.

