



MULTISTATE TAX COMMISSION

Resolution No. 2021G

**In Memory of
Tommy Hoyt
Chair of the Uniformity Committee and Friend to Everyone
1973 - 2021**

Tommy Hoyt was simply terrific.

Those of us who were lucky enough to encounter him knew him as a modern Texan gentleman—someone who treated everyone with respect, who offered encouragement and support to his colleagues, who spoke openly about his love for his family, and who doted on his pets. Tommy’s personality embodied generosity, humor, modesty, kindness, and all the great things Texas is known for.

We at the Multistate Tax Commission had the privilege of watching Tommy progress from a hesitant participant at our meetings to a confident and humorous leader. Anyone who has attended a Uniformity meeting knows that leading our largest committee is a monumental undertaking, but Tommy rose to the occasion and chaired the committee with aplomb.

Moreover, Tommy leaves a lasting legacy in the world of tax: he led the MTC whitepaper project to establish best practices relating to the taxation of sales through marketplaces, which required a deft ability to address and marshal competing perspectives of the states and taxpayers. This successful project contributed to the adoption of marketplace laws in all states with sales and use taxes.

In the entire time we knew Tommy, we heard him express negativity only once: he hated the teleconference mute button and insisted it had a mind of its own. (It’s possible that he expressed negativity on other occasions, but he was probably stuck on mute.) We will miss Tommy terribly.

The Multistate Tax Commission expresses sincere appreciation to Tommy Hoyt for his service and leadership, and gratitude for his friendship. We extend our deepest sympathies to his family.

Adopted this 4th day of August, 2021, by the Multistate Tax Commission.


Gregory S. Matson
Executive Director