



MULTISTATE TAX COMMISSION

To: Keith Richardson, Commission Chair
Members of the Commission

From: Chair of the Resolutions Committee

Re: 2021 Resolutions Committee Report to the Commission

Date: August 4, 2021

Please find attached to this report the resolutions for the Commission's consideration:

- Resolution No. 2021A - In Recognition of Frank Hales, Audit Committee Chair, and Lee Baerlocher, Audit Committee Vice Chair
- Resolution No. 2021B - In Recognition of Dee Wald, Litigation Committee Chair, and Jessica Brown and Derek Bell, Litigation Committee Co-Vice Chairs
- Resolution No. 2021C - In Recognition of Christy Vandevender, Nexus Committee Chair, and Jayne Kulberg, Nexus Committee Vice Chair
- Resolution No. 2021D - In Recognition of Tommy Hoyt, Uniformity Committee Chair, and Maria Sanders, Uniformity Committee Vice Chair
- Resolution No. 2021E - In Recognition of Krystal Bolton, State Intercompany Transactions Advisory Service Committee Chair
- Resolution No. 2021F - In Recognition of John Ficara, Strategic Planning Committee Chair
- Resolution No. 2021G - In Memory of Tommy Hoyt



MULTISTATE TAX COMMISSION

Resolution No. 2021A

**In Recognition of
Frank Hales, Audit Committee Chair
and
Lee Baerlocher, Audit Committee Vice Chair**

Whereas, Frank Hales and Lee Baerlocher, in addition to fulfilling their responsibilities to the Utah Tax Commission and the Montana Department of Revenue, respectively, have generously given of their time and energy to the Multistate Tax Commission by serving as Chair and Vice Chair of its Audit Committee for the past seven years; and

Whereas, under the direction of Frank and Lee, the Audit Committee has continued to carry out its task to ensure that the Commission's Joint Audit Program completes its assigned corporate income and sales and use tax audits on behalf of the participating states in an efficient and effective manner; now, therefore, be it

RESOLVED, that the Multistate Tax Commission expresses its sincere appreciation to Frank Hales and Lee Baerlocher for their commitment to the goals of the Commission and their service as Chair and Vice Chair of the Audit Committee.

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

Gregory S. Matson
Executive Director



MULTISTATE TAX COMMISSION

Resolution No. 2021B

In Recognition of Dee Wald, Litigation Committee Chair and Jessica Brown and Derek Bell, Litigation Committee Co-Vice Chairs

Whereas, Dee Wald, Jessica Brown, and Derek Bell, in addition to fulfilling their state responsibilities, currently serve as Chair and Co-Vice Chairs of the Multistate Tax Commission's Litigation Committee; and

Whereas, Dee, Jessica, and Derek have generously given of their time and superior talents to serve the Commission; and

Whereas, under their committed and able leadership, the Multistate Tax Commission's Litigation Committee continues to function as a primary forum for state tax attorneys to gain information and knowledge regarding nationwide trends in state tax litigation; now, therefore, be it

RESOLVED, that the Multistate Tax Commission expresses its sincere appreciation and deep gratitude to Dee Wald, Jessica Brown, and Derek Bell for their invaluable leadership of the Litigation Committee and furtherance of the goals of the Commission.

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

Gregory S. Matson
Executive Director



Resolution No. 2021C

**In Recognition of
Christy Vandevender, Chair of the Nexus Committee
and
Jayne Kulberg, Vice Chair of the Nexus Committee**

Whereas, Christy Vandevender and Jayne Kulberg, in addition to fulfilling their responsibilities to the Alabama Department of Revenue and the Wisconsin Department of Revenue, respectively, have assumed leadership positions in the Nexus Committee at a critical time in state taxation; and

Whereas, under their guidance the Nexus Committee continues its excellent work with respect to voluntary disclosure, nexus investigations, information exchange, and other projects in support of federalism and tax fairness; now, therefore, be it

RESOLVED, that the Multistate Tax Commission expresses its sincere appreciation and deep gratitude to Christy Vandevender and Jayne Kulberg for their service and leadership of the Nexus Committee in furtherance of the goals of the Commission.

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

Gregory S. Matson
Executive Director



Resolution No. 2021D

In Recognition of Tommy Hoyt, Uniformity Committee Chair and Maria Sanders, Uniformity Committee Vice Chair

Whereas, Tommy Hoyt and Maria Sanders, in addition to fulfilling their responsibility to their states, have graciously contributed their services as Chair and Vice Chair, respectively, of the Multistate Tax Commission's Uniformity Committee; and

Whereas, despite their familiarity with the trials and challenges of leadership of the Commission's largest committee, Tommy and Maria have engaged the committee with unabated wisdom, tact, and good humor; and

Whereas, their devotion to the activities of the Uniformity Committee continues undiminished; and

Whereas, under their leadership, the Uniformity Committee and its Subcommittees have worked diligently to develop a variety of projects designed to respond to the needs of the business community in the areas of sales and use taxes, income and franchise taxes, other taxes, and tax administration; now, therefore, be it

RESOLVED, that the Multistate Tax Commission expresses its deep gratitude to Tommy Hoyt and Maria Sanders for their dedication, their leadership of the Uniformity Committee, and their commitment to the goals of the Commission.

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

Gregory S. Matson
Executive Director



MULTISTATE TAX COMMISSION

Resolution No. 2021E

In Recognition of Krystal Bolton, State Intercompany Transactions Advisory Service Committee Chair

Whereas, Krystal Bolton, in addition to fulfilling her responsibilities at the Louisiana Department of Revenue, serves as the Chair of the Multistate Tax Commission's State Intercompany Transactions Advisory Service (SITAS) Committee; and

Whereas, the purpose of the SITAS Committee is to provide effective guidance and communication among the participating states and the Commission; and

Whereas, Krystal has generously contributed her time and energy to the Multistate Tax Commission's efforts; and

Whereas, Krystal's enthusiasm and devotion to the cause of interstate cooperation continues unabated; now, therefore, be it

RESOLVED, that the Multistate Tax Commission expresses its deep gratitude to Krystal Bolton for her leadership of the SITAS Committee and her commitment to the goals of the Commission.

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

Gregory S. Matson
Executive Director



MULTISTATE TAX COMMISSION

Resolution No. 2021F

**In Appreciation of
John Ficara
Chair of the Strategic Planning Committee**

Whereas, John Ficara, in addition to fulfilling his responsibilities at the Director of the New Jersey Division of Taxation, has assumed a leadership position in the Strategic Planning Committee at a critical time in the history of the Multistate Tax Commission; and

Whereas, under his guidance the Strategic Planning Committee continues its excellent work with respect to making the MTC the “gold standard” for tax policy development; the primary authority for the public and public officials on issues of state and local tax uniformity and fairness; and the leading resource for ensuring equitable tax compliance; now, therefore, be it

RESOLVED, that the Multistate Tax Commission expresses its sincere appreciation and deep gratitude to John Ficara for his service and leadership in furtherance of the goals of the Commission.

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

Gregory S. Matson
Executive Director



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