



MULTISTATE TAX COMMISSION

To: Vernon Barnett, Commission Chair
Members of the Commission

From: Gil Brewer, Chair of the Resolutions Committee

Re: 2022 Resolutions Committee Report to the Commission

Date: August 3, 2022

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

Substantive Resolution

- Resolution No. 2022A - Recommending that States that Adopt the Statement of Information Concerning Practices of the Multistate Tax Commission and Supporting States Under Public Law 86-272 also Adopt the Model Factor Presence Nexus Standard for Business Activity Taxes

Honorary Resolutions

- Resolution No. 2022B - Appreciation of the Alaska Department of Revenue, Host of the 2022 Annual Meeting
- Resolution No. 2022C - In Recognition of Frank Hales, Chair of the Audit Committee and Michael Williams, Vice Chair of the Audit Committee
- Resolution No. 2022D - In Recognition of Dee Wald, Chair of the Litigation Committee and Ray Langenberg, Vice Chair of the Litigation Committee
- Resolution No. 2022E - In Recognition of Christy Vandevender, Chair of the Nexus Committee, and Jayne Kulberg, Vice Chair of the Nexus Committee
- Resolution No. 2022F - In Recognition of Maria Sanders, Chair of the Uniformity Committee, and Laurie McElhatton, Vice Chair of the Uniformity Committee
- Resolution No. 2022G - In Recognition of John Ficara, Chair of the Strategic Planning Committee
- Resolution No. 2022H - In Recognition of Krystal Bolton, State Intercompany Transactions Advisory Service Committee Chair



RESOLUTION 2022A

**Recommending that States that Adopt
the Statement of Information Concerning Practices of the Multistate Tax Commission
and Supporting States Under Public Law 86-272
also Adopt the Model Factor Presence Nexus Standard for Business Activity Taxes**

WHEREAS, on October 17, 2002, the Commission approved for recommendation to the states the adoption of the Model Factor Presence Nexus Standard for Business Activity Taxes by States (the Model Factor Presence Standard); and

WHEREAS, on August 4, 2021, the Multistate Tax Commission (Commission) approved for recommendation to the states for their adoption the revised Statement of Information Concerning Practices of the Multistate Tax Commission and Signatory States Under Public Law 86-272 (the Revised Statement); and

WHEREAS, P.L. 86-272, which was enacted more than 60 years ago, fails to shield many businesses from income tax payment and filing responsibilities imposed on them by states where their customers are located but where they have minimal presence; and

WHEREAS, the Commission continues to support adoption by states of the Model Factor Presence Standard as a means of reducing the burdens of multistate tax compliance on businesses with minimal presence in states and also of reducing unnecessary burdens on state revenue departments;

now therefore be it

RESOLVED, that the Commission hereby recommends that states adopting the Revised Statement also adopt the Model Factor Presence Standard, by vote taken in accordance with its Bylaws,

As attested this day, _____ of 2022, at the meeting of the Commission.

Gregory S. Matson,
Executive Director
Multistate Tax Commission



MULTISTATE TAX COMMISSION

Resolution No. 2022B

Appreciation of the Alaska Department of Revenue Host of the 2022 Annual Meeting

Whereas, the 2022 annual meeting of the Multistate Tax Commission and related events have advanced the objectives of the Multistate Tax Compact and have been professionally rewarding and intellectually stimulating; and

Whereas, the success of the Commission's annual meeting depends on the advice, organizational efforts, and hard work of the host state; and

Whereas, the Alaska Department of Revenue provided a most gracious welcome to the meeting delegates; now, therefore, be it

RESOLVED, that the Multistate Tax Commission expresses its heartfelt appreciation to the state of Alaska and the staff of the Alaska Department of Revenue for their efforts to ensure a successful 2022 Multistate Tax Commission annual meeting.

Adopted this 3rd day of August 2022, by the Multistate Tax Commission.

Gregory S. Matson
Executive Director



MULTISTATE TAX COMMISSION

Resolution No. 2022C

**In Recognition of
Frank Hales, Chair of the Audit Committee
and
Michael Williams, Vice Chair of the Audit Committee**

Whereas, Frank Hales and Michael Williams, in addition to fulfilling their responsibilities to the Utah Tax Commission and the Alaska 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; and

Whereas, under the direction of Frank and Michael, 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 Michael Williams for their commitment to the goals of the Commission and their service as Chair and Vice Chair of the Audit Committee.

Adopted this 3rd day of August 2022, by the Multistate Tax Commission.

Gregory S. Matson
Executive Director



MULTISTATE TAX COMMISSION

Resolution No. 2022D

In Recognition of Dee Wald, Chair of the Litigation Committee and Ray Langenberg, Vice Chair of the Litigation Committee

Whereas, Dee Wald and Ray Langenberg, in addition to fulfilling their responsibilities to the North Dakota Office of State Tax Commissioner and the Texas Comptroller of Public Accounts, respectively, assumed leadership positions in the Litigation Committee; and

Whereas, Dee and Ray have generously given of their time, patience, insight, experience, 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 and Ray Langenberg for their invaluable leadership of the Litigation Committee and furtherance of the goals of the Commission.

Adopted this 3rd day of August 2022, by the Multistate Tax Commission.

Gregory S. Matson
Executive Director



Resolution No. 2022E

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, assumed leadership positions in the Nexus Committee; and

Whereas, under their guidance the Nexus Committee weathered an exceptional time in state taxation while continuing its excellent work with respect to voluntary disclosure, nexus investigations, information exchange, and other projects in support of federalism and tax fairness; and

Whereas, Christy and Jayne are now embarking on new opportunities; 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; and be it

FURTHER RESOLVED, that we will miss them very much and wish them the best.

Adopted this 3rd day of August 2022, by the Multistate Tax Commission.

Gregory S. Matson
Executive Director



Resolution No. 2022F

In Recognition of Maria Sanders, Chair of the Uniformity Committee, and Laurie McElhatton, Vice Chair of the Uniformity Committee

Whereas, Maria Sanders and Laurie McElhatton, in addition to fulfilling their responsibilities to the Missouri Department of Revenue and the California Franchise Tax Board, respectively, assumed leadership positions in the Uniformity Committee when they were greatly needed; and

Whereas, despite Maria and Laurie's awareness of the trials and challenges of leadership of the Commission's largest committee, they took on their roles and succeeded during a time of growth and adjustment in the Uniformity Committee; and

Whereas, their devotion to the activities of the Uniformity Committee continues unabated; now, therefore, be it

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

Adopted this 3rd day of August 2022, by the Multistate Tax Commission.

Gregory S. Matson
Executive Director



MULTISTATE TAX COMMISSION

Resolution No. 2022G

In Recognition of John Ficara Chair of the Strategic Planning Committee

Whereas, John Ficara, in addition to his responsibilities at 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 willingness to take on this task and for his service and leadership in furtherance of the goals of the Commission.

Adopted this 3rd day of August 2022, by the Multistate Tax Commission.

Gregory S. Matson
Executive Director



MULTISTATE TAX COMMISSION

Resolution No. 2022H

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 despite unforeseen challenges; and

Whereas, Krystal's commitment 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 3rd day of August 2022, by the Multistate Tax Commission.

Gregory S. Matson
Executive Director