

Multistate Tax Commission

Resolution No. 2005H

Appreciation of Michael E. Brownell, Esq., California Franchise Tax Board

Whereas, the State of California is a Compact Member of the Multistate Tax Commission; and

Whereas, Michael E. Brownell began his career at the California Franchise Tax Board Legal Department in 1980; and

Whereas, Mike has served on the Commission's Uniformity Committee as the designated Franchise Tax Board representative from 1985 to 1988, and the Board's alternative representative from 1988 to the present; and

Whereas, during his years of service, Mike has made innumerable and immeasurable contributions to the work of the Commission; and

Whereas, many of the Commission's uniformity recommendations to the States bear the unmistakable stamp of Mike's technical expertise and fair and objective sense of good tax policy, such as:

1. Model Combined Reporting Statute
2. Reconsideration of MTC Policy on *Joyce* versus *Finnegan* (regarding the treatment of "throwback" sales for purposes of determining the sales factor)
3. Model Regulation for the Definition of a Unitary Business
4. Model Telecommunications Apportionment Regulation
5. Model Regulation for the Definition of "Gross Receipts"
6. Model Reportable Transactions and Inconsistent Filing Positions Statute
7. Clarification of "on behalf of" for Model MTC §17 Regulation
8. Model Financial Institutions Apportionment Regulation
9. Review of Uniform Division of Income for Tax Purposes Act (UDITPA)
10. Resolution Urging Legislative Repeal of *Appeal of Holiday Inn*, Calif. SBE 4/9/86 and Amendment to Art. IV.6 of the Multistate Tax Compact
11. Statement of Information Concerning Practices of Multistate Tax Commission and Signatory States Under Public Law 86-272
12. Model Apportionment Regulation for Television and Broadcasting
13. Affidavit of Taxability in Another State

14. Every other MTC Uniformity Recommendation to the States, including those predating his tenure with the Franchise Tax Board with the sole exception of the Uniform Wireless Database Format which exception was due to his unavailability at that time; and

Whereas, on these projects and others, Mike has participated through (1) education of the Uniformity Committee, (2) leadership on Committee policy choices, (3) drafting of proposal language, (4) speaking at MTC seminars, and (5) authorship of articles and papers; and

Whereas, Mike has been, in all respects, a contributor of enormous substance to the furtherance of Commission objectives; and

Whereas, Mike will retire from the California Franchise Tax Board on October 1, 2005; and

Whereas, Mike's guidance and good humor will be sorely missed; now, therefore, be it

RESOLVED, that the Multistate Tax Commission extends to Michael E. Brownell its deepest gratitude and appreciation for his selfless dedication of time and effort to furthering the goals of the Commission; and be it finally

RESOLVED, that the Multistate Tax Commission wishes Mike all the very best in his retirement.

Adopted this 29th day of July 2005 by the Multistate Tax Commission.

Joe Huddleston
Executive Director