



## **Multistate Tax Commission**

### **Resolution No. 03-E**

#### **Recognition of Ted Spangler, Uniformity Committee Chair, Jennifer Hays, Income and Franchise Tax Subcommittee Chair, and Claire Hesselholt, Sales and Use Tax Subcommittee Chair**

**WHEREAS**, Ted Spangler, Jennifer Hays and Claire Hesselholt, in addition to fulfilling their responsibilities to the Idaho Tax Commission, the Kentucky Revenue Cabinet, and the Washington Department of Revenue, respectively, have served on the Multistate Tax Commission's Uniformity Committee for a collective total of at least forty years; and

**WHEREAS**, Ted, Jennifer and Claire have led the Committee and Subcommittees with wit, wisdom and humor, not to mention a great deal of patience; and

**WHEREAS**, their enthusiasm and devotion to the cause of uniformity continues unabated; and

**WHEREAS**, under Ted's, Jennifer's and Claire's leadership, the Income and Franchise Tax Subcommittee and Sales and Use Tax Subcommittee have worked especially hard to shepherd through the uniformity process a variety of efforts designed to respond to the needs of the business community in such areas as reporting federal adjustments, reporting options for nonresident members of pass-through entities, revisions of the MTC allocation and apportionment regulation regarding classification of income as business or nonbusiness, principles for determining the existence of a unitary business, and sales and use tax priority for leasing transactions; and

**WHEREAS**, the Uniformity Committee has been able to recommend four uniformity projects to the public hearing process including the long pending projects on revision of the Allocation and Apportionment Regulation regarding Classification of Income as Business or nonbusiness and the Principles for Determining the Existence of a Unitary Business; and

**WHEREAS**, Claire is retiring from her vice-chair position and moving from the Washington Department of Revenue to become Director of the Office of Regulatory Assistance at the request of the Governor of the State of Washington;

**NOW THEREFORE BE IT RESOLVED**, that the Multistate Tax Commission expresses its deep gratitude to Ted Spangler, Jennifer Hays, and Claire Hesselholt for the energy and leadership they contribute to the work of the Uniformity Committee and the goals of the Commission; and be it further

**RESOLVED**, that the Commission congratulates Claire on her promotion, thanks her for her wit and diligence in many years of work with the Commission in various roles, and hopes that she will, indeed, return to the Washington Revenue Department.

Adopted this 1<sup>st</sup> day of August 2003, by the Multistate Tax Commission.

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Dan R. Bucks  
Executive Director