



MULTISTATE TAX COMMISSION

**To:** Vernon Barnett, Commission Chair  
Members of the Commission

**From:** Brendon Reese, Chair of the Resolutions Committee

**Re:** 2023 Resolutions Committee Report to the Commission

**Date:** July 26, 2023

---

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

Substantive Resolution

- Joint Resolution Supporting State Efforts to Promote Uniformity in the Taxation of Digital Products (approved by the SST Executive Committee 7/21/23)

Honorary Resolutions

- Resolution No. 2023A - Appreciation of the Texas Comptroller of Public Accounts Host of the 2023 Annual Meeting
- Resolution No. 2023B - In Recognition of Frank Hales, Chair of the Audit Committee and Michael Williams, Vice Chair of the Audit Committee
- Resolution No. 2023C - In Recognition of Dee Wald, Former Chair of the Litigation Committee; Ray Langenberg, Chair of the Litigation Committee; and Aaishah Hashmi, Vice Chair of the Litigation Committee
- Resolution No. 2023D - In Recognition of Bryan Kelly, Chair of the Nexus Committee and Robert Kindred, Vice Chair of the Nexus Committee
- Resolution No. 2023E - In Recognition of Maria Sanders, Former Chair of the Uniformity Committee; Laurie McElhatton, Chair of the Uniformity Committee; and Phil Skinner, Vice Chair of the Uniformity Committee
- Resolution No. 2023F - In Recognition of John Ficara, Chair of the Strategic Planning Committee
- Resolution No. 2023G - In Recognition of Krystal Bolton, Former State Intercompany Transactions Advisory Service Committee Chair

**Joint Resolution Supporting State Efforts to Promote Uniformity  
in the Taxation of Digital Products**

Whereas the Multistate Tax Commission (MTC) is an organization comprised of members who are represented by the departments of revenue throughout the United States; and

Whereas the Streamlined Sales Tax Governing Board (SST) is an organization comprised of members who are represented by the departments of revenue and/or legislators throughout the United States; and

Whereas each organization has its own purpose, mission, and obligations to its members with respect to state tax administration and tax policy; and

Whereas the MTC and SST value the cooperation between the organizations; and

Whereas the MTC and SST value the input and participation in their work by taxpayers and their representatives and by legislators and policymakers; and

Whereas the MTC and SST promote uniformity, certainty, and clarity in state tax administration and tax policy; and

Whereas, consistent with Article VI.(3) of the Multistate Tax Compact, the Uniformity Committee of the MTC is currently studying the taxation of digital products and welcomes the participation by staff of the Federation of Tax Administrators (FTA) and SST and representatives from FTA and SST states; and

Whereas the Streamlined Sales and Use Tax Agreement currently addresses certain aspects of the taxation of digital products and SST continues to develop uniform solutions related to digital products and welcomes the participation by staff of the FTA and MTC and representatives from FTA and MTC states; and

Whereas the taxation of digital products is currently being studied by various organizations such as the United States Internal Revenue Service, the Organization for Economic Cooperation and Development, and the United Nations, indicating the importance of this topic to both multistate and multinational taxpayers; and

Whereas the MTC and SST want to assist legislators and policymakers to make informed decisions when addressing the taxation of digital products;

Therefore, be it resolved, that the MTC and SST jointly support state efforts to promote uniformity in the taxation of digital products and jointly encourage those with interest in current and future uniformity or similar projects undertaken by the FTA, MTC, or SST relating to the taxation of digital products to participate and provide constructive input to guide the projects and assist legislators and policymakers.

Adopted by the Multistate Tax Commission, July \_\_\_\_\_, 2023

Gregory S. Matson, Executive Director: \_\_\_\_\_

Adopted by the Streamlined Sales Tax Governing Board, July \_\_\_\_\_, 2023

Craig Johnson, Executive Director: \_\_\_\_\_



MULTISTATE TAX COMMISSION

## **Resolution No. 2023A**

### **Appreciation of the Texas Comptroller of Public Accounts Host of the 2023 Annual Meeting**

**Whereas**, the 2023 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 Texas Comptroller of Public Accounts 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 Texas and the staff of the Texas Comptroller of Public Accounts for their efforts to ensure a successful 2023 Multistate Tax Commission annual meeting.

Adopted this 26th day of July 2023, by the Multistate Tax Commission.

---

Gregory S. Matson  
Executive Director



MULTISTATE TAX COMMISSION

**Resolution No. 2023B**

**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 State 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 26th day of July 2023, by the Multistate Tax Commission.

---

Gregory S. Matson  
Executive Director



## **Resolution No. 2023C**

### **In Recognition of Dee Wald, Former Chair of the Litigation Committee; Ray Langenberg, Chair of the Litigation Committee; and Aaishah Hashmi, Vice Chair of the Litigation Committee**

**Whereas**, Dee Wald, in addition to fulfilling her responsibilities at the North Dakota Office of State Tax Commissioner served as Chair of the Litigation Committee until her resignation during the 2022-2023 Fiscal Year;

**Whereas**, Ray Langenberg, in addition to fulfilling his responsibilities to the Texas Comptroller of Public Accounts, served as Vice Chair of the Litigation Committee until Dee Wald's resignation when he assumed the leadership position of Chair of the Litigation Committee;

**Whereas**, Aaishah Hashmi, in addition to fulfilling her responsibilities to the District of Columbia Office of Tax & Revenue, assumed the leadership position of Vice Chair of the Litigation Committee during the 2022-2023 Fiscal Year;

**Whereas**, Dee, Ray, and Aaishah 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, Ray Langenberg, and Aaishah Hashmi for their invaluable leadership of the Litigation Committee and furtherance of the goals of the Commission.

Adopted this 26th day of July 2023, by the Multistate Tax Commission.

---

Gregory S. Matson  
Executive Director



## **Resolution No. 2023D**

**In Recognition of  
Bryan Kelly, Chair of the Nexus Committee  
and  
Robert Kindred, Vice Chair of the Nexus Committee**

**Whereas**, Bryan Kelly and Robert Kindred, in addition to fulfilling their responsibilities to the Washington Department of Revenue and the District of Columbia Office of Tax & Revenue, respectively, have generously given of their time and energy to the Multistate Tax Commission by serving as Chair and Vice Chair of its Nexus Committee; 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 Bryan Kelly and Robert Kindred for their service and leadership of the Nexus Committee in furtherance of the goals of the Commission.

Adopted this 26th day of July, 2023, by the Multistate Tax Commission.

---

Gregory S. Matson  
Executive Director



## **Resolution No. 2023E**

### **In Recognition of Maria Sanders, Former Chair of the Uniformity Committee; Laurie McElhatton, Chair of the Uniformity Committee; and Phil Skinner, Vice Chair of the Uniformity Committee**

**Whereas**, Maria Sanders, in addition to fulfilling her responsibilities at the Missouri Department of Revenue served as Chair of the Uniformity Committee until her resignation during the 2022-2023 Fiscal Year;

**Whereas**, Laurie McElhatton, in addition to fulfilling her responsibilities to the California Franchise Tax Board, served as Vice Chair of the Uniformity Committee until Maria Sanders' resignation when she assumed the leadership position of Chair of the Uniformity Committee;

**Whereas**, Phil Skinner, in addition to fulfilling his responsibilities at the Idaho Office of the Attorney General, assumed the leadership position of Vice Chair of the Uniformity Committee during the 2022-2023 Fiscal Year;

**Whereas**, despite Maria, Laurie, and Phil'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 when the Uniformity Committee has multiple active projects; 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, Laurie McElhatton, and Phil Skinner for their dedication, leadership of the Uniformity Committee, and commitment to the goals of the Commission.

Adopted this 26<sup>th</sup> day of July 2023, by the Multistate Tax Commission.

---

Gregory S. Matson  
Executive Director



MULTISTATE TAX COMMISSION

## **Resolution No. 2023F**

### **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 26th day of July 2023, by the Multistate Tax Commission.

---

Gregory S. Matson  
Executive Director





MULTISTATE TAX COMMISSION

## **Resolution No. 2023G**

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

**Whereas**, Krystal Bolton, in addition to fulfilling her responsibilities at the Louisiana Department of Revenue, served as the Chair of the Multistate Tax Commission's State Intercompany Transactions Advisory Service (SITAS) Committee until the SITAS Committee was dissolved by the Executive Committee on November 17, 2022; and

**Whereas**, Krystal generously contributed her time, energy, insight, and ideas to the Multistate Tax Commission's SITAS Committee for several years despite unforeseen challenges; 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 26th day of July 2023, by the Multistate Tax Commission.

---

Gregory S. Matson  
Executive Director