



MULTISTATE TAX COMMISSION

**To:** Stephanie Schardin Clarke, Commission Chair  
Members of the Commission

**From:** Aaron Yost, Chair of the Resolutions Committee

**Re:** 2025 Resolutions Committee Report to the Commission

**Date:** July 24, 2025

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

Honorary Resolutions

- Resolution No. 2025A - Appreciation of the Utah State Tax Commission Host of the 2025 Annual Meeting
- Resolution No. 2025B - In Recognition of Frank Hales, Chair of the Audit Committee and Michael Williams, Vice Chair of the Audit Committee
- Resolution No. 2025C - In Recognition of Ray Langenberg, Chair of the Litigation Committee and Aaishah Hashmi, Vice Chair of the Litigation Committee
- Resolution No. 2025D - In Recognition of Bryan Kelly, Chair of the Nexus Committee and Robert Kindred, Vice Chair of the Nexus Committee
- Resolution No. 2025E - In Recognition of Laurie McElhatton, Chair of the Uniformity Committee and Work Group Chair; Phil Skinner, Vice Chair of the Uniformity Committee; Katie Frank, Work Group Chair; Timothy Jennrich, Work Group Chair; and Mia Strong, Work Group Vice Chair
- Resolution No. 2025F - In Appreciation of Keith Richardson, Chair of the Strategic Planning Committee



MULTISTATE TAX COMMISSION

## **Resolution No. 2025A**

### **Appreciation of the Utah State Tax Commission Host of the 2025 Annual Meeting**

**Whereas**, the 2025 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;

**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 Utah State Tax Commission provided a most gracious welcome to the meeting participants; now, therefore, be it

**RESOLVED**, that the Multistate Tax Commission expresses its heartfelt appreciation to the state of Utah and the staff of the Utah State Tax Commission for their efforts to ensure a successful 2025 Multistate Tax Commission annual meeting.

Adopted this 24th day of July 2025, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director



MULTISTATE TAX COMMISSION

**Resolution No. 2025B**

**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 continued commitment to the goals of the Commission and their service as Chair and Vice Chair of the Audit Committee.

Adopted this 24th day of July 2025, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director



## **Resolution No. 2025C**

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

**Whereas**, Ray Langenberg, in addition to fulfilling his responsibilities to the Texas Comptroller of Public Accounts, served as Chair of the Litigation Committee during the 2025 fiscal year;

**Whereas**, Aaishah Hashmi, in addition to fulfilling her responsibilities to the District of Columbia Office of Tax & Revenue, served as Vice Chair of the Litigation Committee during the 2025 fiscal year;

**Whereas**, Ray and Aaishah have generously given of their time, creativity, 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 Ray Langenberg and Aaishah Hashmi for their invaluable leadership of the Litigation Committee and furtherance of the goals of the Commission.

Adopted this 24th day of July 2025, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director



## **Resolution No. 2025D**

**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 24th day of July, 2025, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director



## **Resolution No. 2025E**

### **In Recognition of**

**Laurie McElhatton, Chair of the Uniformity Committee and Work Group Chair; Phil Skinner, Vice Chair of the Uniformity Committee; Katie Frank, Work Group Chair; Timothy Jennrich, Work Group Chair; and Mia Strong, Work Group Vice Chair**

**Whereas**, Laurie McElhatton, in addition to fulfilling her responsibilities to the California Franchise Tax Board, serves as Chair of the Uniformity Committee and Chair of the State Taxation of Partnerships Work Group;

**Whereas**, Phil Skinner, in addition to fulfilling his responsibilities at the Idaho Office of the Attorney General, serves as Vice Chair of the Uniformity Committee;

**Whereas**, Katie Frank, in addition to fulfilling her responsibilities to the California Franchise Tax Board, serves as Chair of the Model Receipts Sourcing Regulation Review Work Group;

**Whereas**, Timothy Jennrich, in addition to fulfilling his responsibilities to the Washington Department of Revenue, serves as Chair of the Sales Tax on Digital Products Work Group;

**Whereas**, Mia Strong, in addition to fulfilling her responsibilities to the Louisiana Department of Revenue, serves as Vice Chair of the Sales Tax on Digital Products Work Group; and

**Whereas**, their time, effort, and leadership in facilitating critical Uniformity Projects are sincerely appreciated; now, therefore, be it

**RESOLVED**, that the Multistate Tax Commission expresses its deep gratitude to Laurie McElhatton, Phil Skinner, Katie Frank, Timothy Jennrich, and Mia Strong for their dedication, vision, and commitment to the Uniformity Committee and the goals of the Commission.

Adopted this 24th day of July 2025, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director



## **Resolution No. 2025F**

### **In Recognition of Keith Richardson, Chair of the Strategic Planning Committee**

**Whereas,** Keith Richardson, past Commission Chair, in addition to his responsibilities at the District of Columbia's Office of Tax and Revenue, became chair of the Strategic Planning Committee in the summer of 2024; and

**Whereas,** under his guidance the Strategic Planning Committee continues its excellent work with respect to making the MTC the preeminent organization for tax policy development; a respected authority for its knowledge of, educational programs on, and discussion of tax policy and administration; and a leading resource for ensuring equitable tax compliance by taxpayers and equitable tax administration by taxing jurisdictions. Now, therefore, be it

**RESOLVED,** that the Multistate Tax Commission expresses its sincere appreciation to Keith Richardson for his dedicated service and leadership in furtherance of the goals of the Commission.

Adopted this 24th day of July 2025, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director