



MULTISTATE TAX COMMISSION

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

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

**Re:** 2024 Resolutions Committee Report to the Commission

**Date:** July 31, 2024

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

Honorary Resolutions

- Resolution No. 2024A - Appreciation of the Colorado Department of Revenue Host of the 2024 Annual Meeting
- Resolution No. 2024B - In Recognition of Frank Hales, Chair of the Audit Committee and Michael Williams, Vice Chair of the Audit Committee
- Resolution No. 2024C - In Recognition of Ray Langenberg, Chair of the Litigation Committee and Aaishah Hashmi, Vice Chair of the Litigation Committee
- Resolution No. 2024D - In Recognition of Bryan Kelly, Chair of the Nexus Committee and Robert Kindred, Vice Chair of the Nexus Committee
- Resolution No. 2024E - In Recognition of Laurie McElhatton, Chair of the Uniformity Committee and Phil Skinner, Vice Chair of the Uniformity Committee
- Resolution No. 2024F - In Appreciation of John Ficara, Chair of the Strategic Planning Committee
- Resolution No. 2024G - In Appreciation of Gil Brewer



MULTISTATE TAX COMMISSION

## **Resolution No. 2024A**

### **Appreciation of the Colorado Department of Revenue Host of the 2024 Annual Meeting**

**Whereas**, the 2024 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 Colorado Department of Revenue 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 Colorado and the staff of the Colorado Department of Revenue for their efforts to ensure a successful 2024 Multistate Tax Commission annual meeting.

Adopted this 31st day of July 2024, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director



MULTISTATE TAX COMMISSION

## **Resolution No. 2024B**

### **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 31st day of July 2024, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director



## **Resolution No. 2024C**

### **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, serves as Chair of the Litigation Committee;

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

**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 31st day of July 2024, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director



## **Resolution No. 2024D**

**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 31st day of July, 2024, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director



## **Resolution No. 2024E**

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

**Whereas**, Laurie McElhatton, in addition to fulfilling her responsibilities to the California Franchise Tax Board, serves as Chair of the Uniformity Committee;

**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**, despite 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 Laurie McElhatton and Phil Skinner for their dedication, leadership of the Uniformity Committee, and commitment to the goals of the Commission.

Adopted this 31st day of July 2024, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director



MULTISTATE TAX COMMISSION

## **Resolution No. 2024F**

### **In Appreciation of John Ficara, Chair of the Strategic Planning Committee**

**Whereas,** John Ficara, in addition to his responsibilities at the New Jersey Division of Taxation, became chair of the Strategic Planning Committee in the fall of 2019;

**Whereas,** under his guidance the Strategic Planning Committee continued 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;

**Whereas,** with John’s steady oversight and active participation, the committee completed projects on training; a review and update on the Commission’s mission, vision, and values; and complete revision of the Public Participation Policy; and

**Whereas,** John Ficara has stepped down as chair of the committee; now, therefore, be it

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

Adopted this 31st day of July 2024, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director



MULTISTATE TAX COMMISSION

**Resolution No. 2024G**  
**In Appreciation of Gil Brewer**

**Whereas,** Gil Brewer worked at the Washington State Department of Revenue for over twenty years, serving as a Tax Policy Specialist, Legislative Liaison, Assistant Director of the ITA Division, and Senior Assistant Director of Tax Policy;

**Whereas,** in addition to fulfilling his many responsibilities to the citizens of Washington, Gil served as the Chair of the Multistate Tax Commission's Sales Tax on Digital Products Work Group and as Chair of the Multistate Tax Commission's Resolutions Committee for multiple years;

**Whereas,** in addition to his leadership roles with the Commission, Gil was active in Commission projects, meetings, committees, and conferences;

**Whereas,** Gil has contributed significantly to the goals of the Commission through his generous expenditure of time, his commitment to multistate efforts, and his practical skill and vast knowledge in matters of state tax administration;

**Whereas,** at the end of January 2024, Gil retired from the Washington Department of Revenue; and

**Whereas,** the Commission has greatly benefitted from Gil's knowledge, insight, experience, and dedication; now, therefore, be it

**RESOLVED,** that the Commission expresses its deep gratitude to Gil Brewer for his tremendous support and commitment to the goals of the Multistate Tax Commission.

Adopted this 31st day of July 2024, by the Multistate Tax Commission.

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Gregory S. Matson  
Executive Director