



MULTISTATE TAX COMMISSION

## **SPEAKER BIOGRAPHIES**

### **Uniformity Committee Meeting November 19, 2024**

#### **Matthew Gardner, Senior Fellow Institute on Taxation and Economic Policy**

Matthew Gardner is a senior fellow at the Institute on Taxation and Economic Policy. Mr. Gardner's work focuses on federal, state and local tax systems, with a particular emphasis on the impact of tax policies on low- and moderate-income taxpayers. Matt is a noted corporate tax expert and the primary author of ITEP's regular corporate studies on the tax habits of Fortune 500 corporations (most recently, *The 35 Percent Corporate Tax Myth*) as well as publications on international corporate tax avoidance.

He regularly examines corporate financial filings and writes briefs, blogs and reports on trends in corporate tax avoidance. He monitors and researches federal tax policies and writes about their impact on tax fairness and sustainability, and he is often called on to speak publicly about corporate tax issues and federal and state tax policies. Matt's earlier work for ITEP focused on state policy. He is an author of *Who Pays: A Distributional Analysis of the Tax Systems in All 50 States* (2003, 2009, 2013, and 2015 editions). He has conducted tax analyses for state and local policymakers and advocates in more than 45 states.

#### **Jared Walczak, Vice President of State Projects The Tax Foundation**

Jared Walczak is Vice President of State Projects at the Tax Foundation. He is the lead researcher on the annual State Business Tax Climate Index and Location Matters and has authored or coauthored tax reform guides on Alaska, Iowa, Kansas, Louisiana, Nevada, New York, Pennsylvania, South Carolina, West Virginia, and Wisconsin.

Jared's work is regularly cited in *The New York Times*, *The Wall Street Journal*, *The*

Washington Post, Los Angeles Times, Politico, AP, and many other prominent national and state outlets.

He previously served as legislative director to a member of the Senate of Virginia and as policy director for a statewide campaign and consulted on research and policy development for a number of candidates and elected officials. In his free time, Jared enjoys hiking and has a goal of visiting all 63 national parks.

### **Scott Pattison, Director of Tax Research and Policy Federation of Tax Administrators (FTA)**

Scott Pattison joined FTA in August 2024 and serves FTA and its mission through his wide experience in tax and revenue policy, state fiscal matters, and other government finance and economic issues.

Pattison ran member-based associations while serving as CEO of the National Governors Association and executive director of the National Association of State Budget Officers.

Pattison recently served as the deputy executive director of the Multistate Tax Commission. He is also a former director of the Virginia Department of Planning and Budget and worked in several positions in the Virginia Attorney General's office including as counsel. He is a Fellow with the National Academy of Public Administration and a former chair of the Association for Budgeting and Financial Management. He began his career at the U.S. Federal Trade Commission working on economic impacts of regulations.

Pattison graduated Phi Beta Kappa from George Washington University and has a law degree from the University of Virginia.

### **Helen Hecht, Uniformity Counsel Multistate Tax Commission**

Helen Hecht is uniformity counsel to the Multistate Tax Commission—the administrative body created by the Multistate Tax Compact in 1967 to promote uniformity and compatibility in state tax systems. Ms. Hecht has been with the MTC since July 2014 and was general counsel until 2020. Prior to coming to the MTC, Ms. Hecht worked for almost five years as tax counsel for the Federation of Tax Administrators—the Washington, D.C. based membership organization for the state revenue agencies. Before joining the FTA, Ms. Hecht was of counsel to the law firm of

Sutin, Thayer & Browne, PC, in Albuquerque, New Mexico, where she worked for six years, heading up that firm's tax practice. Prior to that, Ms. Hecht was with KPMG, LLP, where she worked for eight years and was practice leader for the Albuquerque state and local tax group. Ms. Hecht began her career at the New Mexico Taxation and Revenue Department where she worked for over ten years—starting out as a tax collector and holding various positions including auditor, audit supervisor, audit manager and bureau chief. While with the Taxation and Revenue Department, Ms. Hecht headed up the agency's audit training program, oversaw the rewriting of the state's audit manual and instituted procedures for developing audit, technical and administrative policies and programs. Ms. Hecht received her JD from the University of New Mexico Law School, graduating magna cum laude. She received bachelors and masters of accounting degrees from New Mexico State University. She is a certified public accountant, a member of the New Mexico bar and admitted before the United States Supreme Court.

### **Bruce Fort, Senior Counsel Multistate Tax Commission**

Bruce J. Fort is Senior Counsel for the Multistate Tax Commission. Prior to joining the Commission in 2007, Mr. Fort was a staff attorney and Special Assistant Attorney General for the New Mexico Taxation and Revenue Department for 16 years. He has co-authored numerous briefs before the U.S. Supreme Court and state appellate courts on state tax matters. Mr. Fort's additional duties for the Commission include staffing uniformity committee projects, audit support, and conducting training programs for state attorneys and auditors on corporate income tax, nexus principles and litigation techniques. Mr. Fort is a frequent presenter at state and local tax conferences, including the Paul J. Hartman SALT Forum, the Georgetown University SALT Forum, the New York University SALT conference, the American Bar Association Tax Section and the Tax Executives Institute training courses. Mr. Fort began his legal career as a general trial practitioner with a firm in Santa Fe, New Mexico. He received his B.A. degree from the University of Oregon and his J.D. from the University of Oregon School of Law.

### **Brian Hamer, Counsel Multistate Tax Commission**

Brian Hamer is counsel to the Multistate State Commission. Prior to joining the MTC, he served 12 years as Director of the Illinois Department of Revenue, making him the longest serving Illinois revenue director. During his tenure as director, he served for more than a decade as a member of the Board of Directors of the

Federation of Tax Administrators. Before joining Illinois state government, he headed the Tax Division of the Chicago Department of Law and then served as First Deputy Director of the Chicago Department of Revenue. He authors an occasional column for State Tax Notes entitled "Revenue Matters." He attended Yale University, where he received a Bachelor of Arts degree, and Columbia Law School where he served as an editor of the Columbia Law Review.