



MULTISTATE TAX COMMISSION

SPEAKER BIOGRAPHIES

**Attorney Training
Knoxville, Tennessee
April 20, 2026**

Andrew D. Appleby, Associate Professor of Law University of Tennessee Winston College of Law

Andrew Appleby is an Associate Professor of Law at the University of Tennessee Winston College of law. He focuses his teaching and scholarship on tax and business law. He has particular expertise in state and local taxation, taxation of the digital economy, sports taxation, and applied tax policy.

Professor Appleby has published more than twenty articles, with his scholarship appearing in leading law reviews including the Harvard Journal on Legislation, Pepperdine Law Review, Arizona State Law Journal, and Georgia Law Review. Professor Appleby's commentary has also been featured across major media outlets, including The New York Times, Bloomberg, Law360, Tax Notes, and ESPN.

Professor Appleby co-authors the leading treatise on state taxation, Hellerstein's State Taxation (3d. ed) (with Jerome Hellerstein & Walter Hellerstein), which is cited regularly by the United States Supreme Court and many other courts across the nation.

Prior to joining academia, Professor Appleby practiced tax and corporate law at leading law firms for nearly a decade. Most recently, he was special counsel in the tax group in Pillsbury Winthrop Shaw Pittman LLP's New York office. Professor Appleby was a partner in the tax group in Eversheds Sutherland (US) LLP's New York office, and an associate in the corporate group in Alston & Bird LLP's Atlanta office. Prior to his legal career, Professor Appleby was an information technology and business consultant.

Professor Appleby earned an LL.M. in Taxation from Georgetown University Law Center, where he participated in the Graduate Tax Scholar fellowship program. He earned a J.D. from Wake Forest University School of Law, where he was the

business editor of the Wake Forest Law Review. Professor Appleby also holds an M.B.A. from the University of Massachusetts – Amherst, and a B.S. from Florida State University.

**Shannon Brandt, Policy Council
Texas Comptroller of Public Accounts**

Shannon Brandt is a policy attorney at the Texas Comptroller of Public Accounts. Prior to joining public service, Shannon worked in general legal practice and as an oil and gas title attorney. In 2016 Shannon joined the Texas Comptroller as a Hearings Attorney. In 2019, Shannon was asked to join the Tax Policy section of the agency. Shannon’s work involves all state and local tax types. Shannon drafts and reviews administrative rules, settlement agreements, taxpayer response documents, and participates in high-level policy decisions. Shannon is also one of the tax section’s legislative liaisons. Shannon coordinates with legislative offices to help draft and review legislation and serves as a resource witness on tax bills at both House and Senate committee hearings. Shannon additionally provides internal training on multiple topics and serves as the Texas representative on the Uniformity Committee of the Multistate Tax Commission.

**Carl Davis, Research Director
Institute on Taxation and Economic Policy**

Carl Davis is Research Director at the Institute on Taxation and Economic Policy, a non-profit think tank that focuses on tax data analysis. Carl has worked at ITEP since 2008 and his work touches on a wide range of issues related to state, local, and federal tax policy. He is deeply involved in ITEP’s distributional analyses illuminating the effects of tax policies on individuals at different income levels. Carl holds bachelor’s degrees in both economics and political science from Virginia Tech and a Master’s in Public Policy from George Washington University.

**Bruce J. 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.

Laurel Hall **Tennessee Attorney General's Office**

Laurel is an attorney with the Tennessee Attorney General's Office. She attended law school at the Southern Illinois University School of Law.

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.

**Ray Langenberg, Special Counsel for Tax Litigation
Texas Comptroller of Public Accounts**

Ray Langenberg is Special Counsel for Tax Litigation at the Texas Comptroller of Public Accounts.

Ray was born and raised in Houston. He served as a Houston police officer before attending law school at the University of Texas in Austin. Following graduation with honors from law school, Ray served as a briefing attorney for Chief Justice Jack Pope of the Texas Supreme Court. Ray is a former managing partner of Scott, Douglass & McConnico, LLC, in Austin, Texas, where he sued the Comptroller for many years before switching sides.

In his spare time, Ray plays the guitar and sings love songs to his wife.

**Jason P. Luther, Chief Legal Officer
South Carolina Department of Revenue**

Jason P. Luther currently serves as Chief Legal Officer for the South Carolina Department of Revenue. As the managing head of the Department's Office of General Counsel, he provides senior leadership on all civil litigation and criminal tax prosecutions involving the Department; represents the Department in federal and state courts; and provides general advice and counsel to the Director and Deputy Directors on wide-ranging legal and policy matters affecting the Department.

Prior to joining the Department in 2017, Jason was in private practice in Columbia, South Carolina where he concentrated on civil and appellate litigation. He holds a B.A. in History from Covenant College (Lookout Mountain, GA) and a J.D. from the University of South Carolina School of Law. While in law school he served as Editor in Chief of the South Carolina Law Review, and he is a former judicial law clerk to the Honorable Dennis W. Shedd of the United States Court of Appeals for the Fourth Circuit. When he is not pretending to be a SALT lawyer, you can usually find him on a golf course, at a baseball field, enjoying live music, or traveling with his wife (a real tax attorney) and three sons.

Hugh McKinnon, Senior Assistant Attorney General Financial Division, Office of the Tennessee Attorney General

Hugh McKinnon is a Senior Assistant Attorney General with the Financial Division of the Office of the Tennessee Attorney General, primarily dealing with tax issues. He has been with the Attorney General's Office since June of 2022. Prior to that, he began his tax career with the Tennessee Department of Revenue Legal Staff, and was employed as tax counsel for General Motors, Raytheon Corporation, Northern Telecom, and Covidien plc, as well as KPMG. He has been a frequent speaker at various COST and IPT events as well as the Georgetown University Law Center State and Local Tax Institute. He received his B.A. from Rhodes College, his J.D. from the University of Tennessee, and an LLM from the Law School of Wayne State University. He is licensed to practice in Tennessee and Michigan and is admitted before the United States Supreme Court.

David Merrien, Tax Specialist Multistate Tax Commission

David Merrien is a Tax Specialist for the Multistate Tax Commission. Prior to joining the Commission earlier this year, he served as the bureau chief in charge of audits and pass-through entities at the Montana Department of Revenue. Before becoming bureau chief, David was the pass-through unit manager for three years and an income tax specialist for four. Prior to joining the Montana Department of Revenue, David occupied the role of the deputy tax attaché at the Embassy of France in Washington DC for five years, working on the application of tax treaties, mutual agreement procedures, and exchange of tax information for the French tax administration. David has an LLM in US and international taxation from the University of Michigan Law School, a master's degree in journalism and communication from the University of Paris II and a master's degree in philosophy from the University of Rouen.

Miranda Scroggins, Attorney Supervisor Louisiana Department of Revenue

Miranda joined the Louisiana Department of Revenue in 2007 as a staff attorney, being promoted to an attorney supervisor in 2018. Miranda received a Bachelor of Arts degrees in Political Science and English from the University of Southern Mississippi. She received her Juris Doctorate degree from the Southern University Law Center.

John F. Wade, PhD PE

University of Tennessee/UT Battelle at Oak Ridge National Lab

Dr. John Francis Wade is a practicing electrical engineer with over thirty-five years of experience. He has been a Registered Professional Engineer since 1992. He is a Senior Member of IEEE and an affiliate member of the National Academy of Forensic Engineers.

Dr. Wade was a member of the International Space Station Ground Operations team at NASA's Marshall Space Flight Center and later was ARES First Stage Operations liaison.

Dr. Wade was Electrical and Instrumentation group lead at BWXT Nuclear Fuel Services. His responsibilities included workplace electrical safety, arc flash hazard analysis and procedures implementing NFPA 70E. In his Advisory engineer capacity, Dr. Wade provided technical oversight for junior engineers, designers, automation specialists, contract staff, and engineer interns.

Currently, Dr. Wade supports capital construction and major renovation projects with the Oak Ridge National Laboratory Modernization Division. He coordinates between engineering team members and contractor/craft personnel. Dr. Wade also performs design and provides implementation assistance for internal, small projects.

Dr. Wade is the author or co-author of several industry papers on arc flash experimental work and investigations; telemetry, controls, and operations.

Dr. Wade holds B.S. and M.S. degrees in Electrical Engineering, and a Ph.D. in Electrical Engineering - Fire Protection. He is an Eagle Scout.

Dr. Wade is an avid Amateur Radio operator, SCUBA diver, and plays classical guitar. He currently resides in east Tennessee with his wife Shawna.

Jonathan W. White, Counsel

Multistate Tax Commission

Jonathan W. White joined the Multistate Tax Commission as counsel in May of 2022. Prior to joining the Multistate Tax Commission, Jonathan worked as an attorney at the Hawaii Department of Taxation for more than nine years. At the Hawaii Department of Taxation, Jonathan worked on every aspect of state tax administration, from policy development to taxpayer services. Jonathan received a

Bachelor of Arts degree in economics from Tulane University, a J.D. degree from the University of Hawaii School of Law, and an LL.M. in taxation from the University of Washington School of Law.

**Brad Young, Managing Attorney/Litigation Manager
Arkansas Department of Finance and Administration**

Brad Young is an attorney with the Arkansas Department of Finance and Administration, Office of Revenue Legal Counsel. Prior to joining the DFA in 2018, he spent 17 years in private practice. He received his law degree from the University of Texas School of Law and his bachelor's degree from Lyon College.