

Steve Keene, CPA

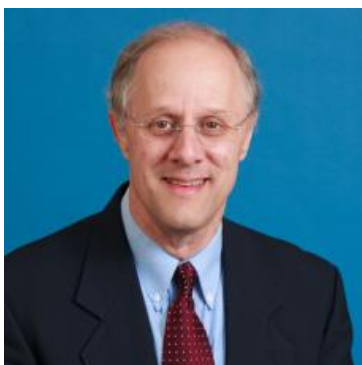


Steve serves as the partner in charge over the Moss Adams - Albuquerque office. Prior to taking over as the partner in charge, he served as the managing partner for the firm's state and local tax practice. Steve also served two terms on the firm's executive committee. Steve has consulted with clients in a wide range of industries on a

ccounting and tax matters since 1981. His focus is state and local taxes, incentives and credits, and economic development. Prior to joining Moss Adams, Steve was with a Big Four firm for 10 years. For four of those years he served as a partner of the state and local tax practice in their Dallas office. He also served as the national product leader for the sales tax systems practice, a member of the national tax practice technology team, and the lead tax partner on several Fortune 1000 clients. In those roles, Steve worked with many companies to assess and implement tax strategies, systems, and solutions. His work brings him in regular contact with both large and startup companies seeking to implement best practices.

Steve has represented clients on numerous state tax issues including multistate sales and use taxes, gross receipts, compensating, oil and gas severance taxes, corporate income tax, multistate tax and state tax planning. He also spent seven years as the director of the audit and compliance division of the New Mexico Taxation and Revenue Department. He also spent seven years in the audit practice of another International accounting firm.

Michael Mazerov



Mazerov joined the Center staff in January, 1998. He is a Senior Fellow with the Center's State Fiscal Project.

His work focuses on state and local taxation of business under corporate income and sales taxes, including taxation of Internet commerce. He has written reports on strategies for closing state corporate income tax loopholes and broadening state sales taxation of services. He also analyzes federal legislation affecting state taxing powers, such as the Internet Tax Freedom Act and the proposed "Business Activity Tax

Simplification Act." He is frequently quoted in national and state print media.

In 2010 *State Tax Notes* magazine named Mazerov to its "All Decade State Tax Team."

Prior to joining the Center, Mazerov served for almost nine years as Director of Policy Research for the Multistate Tax Commission, an interstate compact organization that addresses state taxation of interstate commerce. His research at the Commission supported its uniformity, enforcement, friend-of-the-court, and federal legislative activities.

He has also conducted research on state and local budget and tax policy issues for the American Federation of State, County and Municipal Employees.

Mazerov holds a Masters degree in Public and Private Management from the Yale School of Management and a Bachelors degree in economics and government from Oberlin College.

Robert J. Desiderio, Esq.



Robert J. Desiderio “Desi” is a native of Philadelphia Pennsylvania where he attended elementary, high school, and college. Although he considers Albuquerque his home, he is drawn to Philadelphia where he has numerous relatives. After graduation from BC Law in 1966, Desi spent a year with the Internal Revenue Service in Washington, D.C. During his year at the IRS Desi spent most of his time working on tax-exempt organizations, especially the new private foundation rules that were enacted in the Tax Reform Act of 1969. As a result of that experience, Desi developed his life long academic interest in tax-exempt organizations. He has

written three books in the area.

Desi joined the law faculty at the University of New Mexico School Law in 1967. He served on the faculty as Professor and Dean from 1967 until his retirement in 2003. He still teaches as a Professor Emeritus at the Law School. After retiring from the law school, Desi joined Raymond G. Sanchez and Frederick M. Mowrer in the private practice of law. Asked to describe his practice, Desi answered that the firm tries to solve the problems presented by their clients.

Desi is the current vice chair of the New Mexico Educational Trust Board and was also the cochair of the New Mexico Public School Capital Outlay Task Force. He is a commissioner of the National Conference of Commissioners on Uniform State Laws, serves on the Board of Equal Access to Justice and the Albuquerque Bar Association and was a member of the New Mexico Healthcare Task Force and special counsel to the New Mexico Legislative Ethics Task Force and reporter to the New Mexico Legislative Workers Compensation Task Force. He also served as the Chair of the New Mexico Professional Tax Study Committee.

Desi has been married to Anne Petti Desiderio, for over forty years. Desi and Anne have eight children, ages 10 to 42 and three wonderful grandchildren. They have been foster parents to 115 children.

Benjamin C. Roybal, Esq.

Mr. Roybal practices in the areas of federal, state and local taxation, business formations, finance, and business sales and acquisitions. Mr. Roybal was an Adjunct Professor of Law at the University of New Mexico School of Law from 1996 until 2004. He has served on various legislative, professional and business committees, including the Tax Equity Task Force (1992), Board of Directors State Taxation Section (1993-1998) and the Association of Commerce and Industry's Taxation Subcommittee (1992-1993). He also served as a member of the New Mexico State Legislature's Horizon Task Force, Professional Tax Study Committee (1994-1998) and was a member of the State of New Mexico State Board of Public Accountancy (2006-2018).

Ben is a graduate of the University of New Mexico (B.A., 1981), earning his law degree from the University of New Mexico School of Law (J.D., *cum laude*, 1984), and his LL.M. from New York University Law School (LL.M., Taxation 1986).

John Monforte, Esq., Acting Cabinet Secretary

Thomas E. Clifford, PhD.



Tom Clifford provides tax policy and financial analysis as President of Clifford Consulting LLC. Prior to retiring in 2016, Clifford was Cabinet Secretary of the New Mexico Department of Finance and Administration from August 2011 to June 2016. In that role he was a senior financial advisor to Governor Susana Martinez on budget and tax policy issues. Clifford contributed to such important Martinez Administration accomplishments as Gross Receipts and Corporate Income Tax reform, improved capital outlay budgeting and oversight, improved financial reporting practices and increased oversight of local government financial reporting. Clifford received a doctorate in economics in 1984 from the University of California, Santa Barbara, where he also earned a master's degree. After completing his education, Clifford worked 10 years in Washington, DC for the General Accounting Office and the Joint Committee on Taxation. Clifford and his family moved to New Mexico in 1994. Earlier in his state government career, Clifford was chief economist and deputy secretary at DFA. He has supervised the Tax Research Office at the Taxation and Revenue Department, served as research director for the New Mexico Tax Research Institute and worked as the chief economist for the Legislative Finance Committee. Before being named DFA Secretary, Clifford spent the first eight months

of the Martinez Administration at the Taxation and Revenue Department as tax policy and research director.

James P. O'Neill



Jim is a consultant and lobbyist working primarily for the New Mexico Municipal League and the New Mexico Association of Counties. Jim previously served as the longest serving Assistant Secretary/Director of Tax Policy with the New Mexico Taxation and Revenue Department under five different administrations. In that capacity, also Jim staffed the New Mexico Professional Tax Study Committee. He also served as chief of staff for the Blue Ribbon Tax Reform Committee and deputy chief of staff for Governor Richardson's Budget Balancing Task Force. Jim presents and advises regularly on state tax and tax policy issues. He holds a bachelor's degree in accounting and an master's degree in economics.

Brian Moore



Brian Moore is a former NM state legislator (2001-2008), former deputy chief of staff for Governor Susana Martinez and currently a lobbyist for NM Counties. In his spare time, he and his wife have owned a grocery store in Clayton, NM since 1995. His different roles as a businessman, legislator and his work in local and state government give him a unique perspective on taxes in New Mexico.

Katherine Miller



Katherine Miller

Katherine Miller is currently the Santa Fe County Manager and has held the position since September of 2010. She has extensive experience in public and business administration, financial management and public policy development with almost 20 years of successful leadership experience in senior management positions with local, state and quasi-governmental entities in the State of New Mexico.

As County Manager, Ms. Miller acts as the Chief Executive Officer, Chief Financial Officer and Chief Personnel Officer for Santa Fe County, overseeing a \$349 Million annual budget and approximately 1000 full time employees.

Katherine previously served as Cabinet Secretary for the New Mexico Department of Finance and Administration from 2006 – 2010 where she was responsible for the development of the executive budget recommendation, legislative negotiations and statewide implementation of a \$15 billion annual operating and capital budget. She also served as the Executive Director of the New Mexico Mortgage Finance Authority, Deputy Chief of staff of Policy and Projects for Governor Bill Richardson, Santa Fe County Finance Director and Santa Fe County Purchasing Manager.

William F. Fulginiti



As Executive Director of the New Mexico Municipal League, William Fulginiti is responsible for the association's daily operations and serves as Chief Lobbyist for the League. Many of the League program's in which Mr. Fulginiti participates include state and federal legislative and executive representation, training for elected and appointed officials and legal advocacy before the courts. He also actively represents the League before other governmental, trade and business organizations. He was one of the founders of the New Mexico Self Insurers' Fund, whose primary function is to provide workers' compensation, general liability, law enforcement, auto, property and health insurance coverage to municipalities. He also initiated the first bond pool for municipalities that provided them access to national bond markets. Mr. Fulginiti was one of the founders of the National League of Cities' Mutual Insurance Company that reinsures municipal league self-insurance pools in 27 states. He currently serves as Chairman of the Board of that organization.

Mr. Fulginiti is a former member of the Board of Directors of the National League of Cities Risk Information Sharing Consortium and is a two-time Board member of the National League of Cities. He is on the Executive Committee of the New Mexico Finance Authority and is the Vice Chair of the New Mexico Water Trust Board. He is

co-chair of the Governor's Liquor Control Task Force and is a member of the State Judicial Compensation Commission. Mr. Fulginiti received the Governor's Distinguished Public Service Award in 2003. He also received the New Mexico Distinguished Public Administrator Award in 1992 and was selected as an "Outstanding Young Man of America" in 1974.

Prior to joining the New Mexico Municipal League in 1977, he served as Assistant Executive Director for Legislation at the Pennsylvania League of Cities in Harrisburg, Pennsylvania, where he was a lobbyist and implemented the organization's legislative program. He also served as the Deputy Director for Community Development Services at the Pennsylvania League.

Mr. Fulginiti received a Bachelor's Degree in Social Science and a Master's Degree in Public Administration from Pennsylvania State University.

Joseph Bishop-Henchman, Esq.



Joe Henchman is an attorney and policy analyst who supervises the Tax Foundation's state policy and legal programs as Executive Vice-President. His analysis of state fiscal trends, constitutional issues, and tax law developments has been featured in the New York Times, the Wall Street Journal, the Los Angeles Times, the Baltimore Sun, the Orange County Register, CNN, ABC News, C-SPAN, Fortune, Governing, Barron's, Kiplinger's, Stateline, State Tax Notes, and in court decisions and testimony at the federal and state levels.

Originally from San Diego County, California, he earned his bachelor's degree in political science with a minor in public policy at the University of California, Berkeley, specializing in political transitions, and a law degree from George Washington University. In law school, he was active in the Federalist Society, Lambda Law, and the student government, and authored unconventional but praised papers titled "Talking Dogs and Due Process: Legal Rights for Nonhuman Sapient," "Good Lawyers Should Say Yes: A Case Study of Larry Flynt, Borat, and Mob Lawyers," and "Why the Quill Physical Presence Rule Shouldn't Go the Way of Personal Jurisdiction." In 2007, he earned a certificate in International Legal Studies from Justice Anthony M. Kennedy's summer program at the University of Pacific-McGeorge School of Law.

Before joining the Tax Foundation in 2005, he previously worked in the historic 2003 California recall election as press/policy aide to gubernatorial candidate and former baseball commissioner Peter Ueberroth, and interned with the Office of the DC Attorney General, Citizens Against Government Waste, and University of California outreach in the Central Valley. In 2004, he was a Koch Summer Fellow and in 2008, he completed the year-long Koch Associate market-based management program.

Richard Pomp, Esq.



Richard D. Pomp is the Alva P. Loisel Professor of Law. He is a summa cum laude graduate of the University of Michigan and a magna cum laude graduate of Harvard Law School. He has taught at Harvard, New York University, Columbia, Texas, and Boston College. In addition, he has been a Distinguished Professor in Residence, Chulalongkorn Law School, Bangkok, Thailand, and a Visiting Scholar at the University of Tokyo Law School and at Harvard Law School.

Professor Pomp has served as a consultant to cities, states, the Multistate Tax Commission, the Navajo Nation, the U.S. Congress, the U.S. Treasury, the Department of Justice, the IRS, the United Nations, the IMF, the World Bank, and numerous foreign countries, including the People's Republic of China, the Republic of China, Indonesia, the Gambia, Zambia, Mexico, the Philippines, Pakistan, India, and Vietnam. He is the former Director of the New York Tax Study Commission. Under his tenure, New York restructured its personal and corporate income taxes, and created an independent tax court.

Professor Pomp's casebook, *State and Local Taxation*, has been used in more than 90 schools, state tax administrations, and major accounting firms for their internal training. He is also the author of more than 80 articles, numerous chapters in books, and various books and monographs. His writings have also appeared in the *New York Times*, the *Wall Street Journal*, and the *Financial Times*.

Professor Pomp sits on numerous advisory and editorial boards, including the CCH, State Tax Advisory Board; State Income Tax Alert; E-Commerce Tax Alert; the BNA Tax Management State Tax Advisory Board; the Deloitte & Touche Center for Multistate Taxation; State Tax Notes; the Center for State and Local Taxation. He is Chairman of the Board of the Institute on Taxation and Economic Policy.

Brent Earnest, Cabinet Secretary



Governor Susana Martinez nominated Brent Earnest to serve as her Cabinet Secretary for the Human Services Department (HSD) on December 1, 2014. Earnest was appointed Deputy Secretary of the New Mexico Human Services Department in March 2011, where he oversaw the Medical Assistance Division (Medicaid), Behavioral Health Services Division, and Administrative Services Division, including the department's \$5.4 billion budget.

Prior to his services at HSD, Brent spent almost six years as a Senior Fiscal Analyst for the New Mexico Legislative Finance Committee, whose responsibilities included appropriation recommendations to the Legislature for the State's budget. Brent was also a Senior Program Associate with the Brookings Institution and a Legislative Aide to Senator Jeff Bingaman, both in Washington, D.C. Brent received his Bachelor of Arts degree in political science from the University of New Mexico and a Master of Public Management degree from the University of Maryland.

Frank Crociata, Esq.



Frank practices tax law, government affairs law, and Native American law. His practice focuses primarily on state and local tax law, including the constitutional limitations on state taxation, corporate income and business activity taxes, sales taxes, property taxes and other excise taxes, such as state and federal motor fuel taxes. His experience includes litigating tax protests and appeals before administrative agencies and courts in Arizona and New Mexico, as well as before the Internal Revenue Service, and advising clients on the state and local implications of business activities, structures, and

transactions. Frank also serves as a lobbyist for clients on state and local issues, including drafting legislation, testifying before legislative committees and developing advocacy strategies for clients and industry groups.

Before joining Gallagher & Kennedy, Frank served as Tax Policy Director for the New Mexico Taxation & Revenue Department (TRD), where he was responsible for overseeing the agency's legislative agenda, bill drafting, private letter rulings, regulations, bulletins, and tax research and statistical analysis and for collaborating with the Governor and the New Mexico Legislature on issues of tax policy, legislation, and tax reform



Doug Lindholm, Esq.

Douglas L. Lindholm, Esq. is President and Executive Director of the Council On State Taxation (COST). COST, with a membership of nearly 600 multistate corporations, is dedicated to preserving and promoting equitable and nondiscriminatory state taxation of multi-jurisdictional entities. Prior to taking the helm at COST, Mr. Lindholm served as Counsel, State Tax Policy for the General Electric Company in Washington, DC. Mr. Lindholm also served for three years as Legislative Director for COST, successfully directing COST's legislative advocacy function, including development and management of member coalitions active on issues in numerous states. Prior to his service with COST, Mr. Lindholm worked in the Washington National Tax Services Office of Price Waterhouse LLP. He has written numerous articles on federal, state and local tax issues in a wide variety of publications; testifies frequently before state legislatures and Congress on state tax issues; and is a frequent speaker at national tax conferences and seminars.

Mr. Lindholm serves on the NYU State and Local Taxation Advisory Board; the Advisory Board of the Paul J. Hartman State and Local Tax Forum; the Editorial Advisory Board of Tax Management, Inc. He is a former member of the National Tax Association's Board of Directors and the Advisory Board of the Georgetown University Law Center State and Local Tax Institute. He is a member of the US Supreme Court and District of Columbia Bars. In 2006, Mr. Lindholm was named to the Tax Business 50 list of most influential tax professionals on the globe, and is the recipient of the 2009 New York University Award for Outstanding Achievement in State and Local Taxation. He is a graduate of American University's Washington College of Law in Washington, DC, and Lynchburg College (BA in Accounting) in Lynchburg, Virginia.



Helen Hecht, Esq., CPA

Helen Hecht is tax counsel for the Federation of Tax Administrators, the organization of state tax agencies based in Washington D.C. Previously, she was with the law firm of Sutin, Thayer and Browne, P.C. in Albuquerque, New Mexico. Prior to that she was with KPMG, LLP where she was SALT practice leader in the Albuquerque office. She also worked 11 years for the New Mexico Taxation and Revenue Department. Helen is a member of the New Mexico Bar and also a New Mexico licensed CPA. She has written numerous articles on state tax issues and regularly speaks on the subject. She received her law degree from the University of New Mexico and Bachelors and Masters of Accountancy from New Mexico State University.

Acting Cabinet Secretary

John Monforte

John Monforte has served as Acting Cabinet Secretary of the N.M. Taxation and Revenue Department Since December 2016. Prior to that, John had served as Deputy Cabinet Secretary since the beginning of the Martinez Administration in 2011. In these roles, John oversees an annual budget in excess of \$80 million, and is responsible for administering the State's tax and motor vehicle statutes in a way that insures fairness while encouraging the compliance of all citizens. Important accomplishments of the Martinez Administration to which John has contributed include compliance with Federal REAL ID requirements, implementation of tax reform initiatives, and upgrades of critical IT infrastructure.

Prior to joining TRD, John was the Executive Director of the New Mexico Gaming Control Board. He served in a similar capacity as the Executive Director of the Acoma Gaming Commission for the Pueblo of Acoma. Throughout his more than ten years of involvement in the regulation of gaming, John has been a frequent speaker at conferences, committee hearings and training courses across the country and has drafted minimum internal control standards at the federal, state and tribal level. He also served as a *Guardian ad litem* representing the best interests of neglected and abused children.

John received a Bachelor's degree in history and in political science from Kansas State University and a law degree from the University of Kansas School of Law. He currently resides in Rio Rancho with his wife Dishayne and three children.