

Richard Anklam

Richard Anklam is the President and Executive Director, New Mexico Tax Research Institute (NMTRI). The NMTRI is a nonprofit, nonpartisan, member-supported organization dedicated to providing factual, principled research and analysis to the tax policy debate in New Mexico. The NMTRI does not advocate any agenda for or against taxation. It seeks only to study, inform and educate the public and tax policy makers concerning the pressing issues of taxation facing our state.

Richard C. Auxier



Richard C. Auxier is a senior policy associate in the Urban-Brookings Tax Policy Center. His work focuses on state and local tax policy, budgets, and other finance issues. Before joining Urban, Auxier was on the staff of the DC Tax Revision Commission and helped write the commission's final report on recommendations for improving the District's tax system. He also was previously a researcher and editor at the Pew Research Center. Auxier attended the University of Maryland for his undergraduate degree and his master's degree in public policy.

Carl Davis



Carl is the research director at the Institute on Taxation and Economic Policy, where he has worked since 2008. Carl works on a wide range of issues related to both state and federal tax policy. He has advised policymakers, researchers, and advocates on tax policy issues in nearly every state. Much of his work relates to the link between taxes and economic growth, and the shortcomings of dynamic scoring and supply-side economic theories.

Carl is a leading expert on the funding of transportation infrastructure. His analyses of state and federal gas tax policy have helped to illuminate why the nation's infrastructure revenues are insufficient, and how gas taxes could be reformed to improve their long-run sustainability.

As ITEP's research director, Carl is responsible for exploring new and emerging trends in tax policy. In this role, he has authored reports on proposals to legalize and tax cannabis sales, to implement vehicle-miles-traveled taxes, to update the tax treatment of the "gig economy," and to improve the enforcement of sales taxes as they relate to online shopping.

Carl has also conducted extensive research into private school tax credits. That research helped reveal the profitable tax shelters that these credits created for some upper-income donors to private schools and contributed to the creation of a new IRS regulation cracking down on those shelters.

Prior to assuming the role of research director, Carl worked as an analyst for ITEP and used its proprietary microsimulation tax model to perform tax incidence and revenue analyses for lawmakers and advocates across the country. Carl also previously worked as part of the State Economic Issues team at AARP. He holds bachelor's

degrees in both economics and political science from Virginia Tech and a Master's in Public Policy from George Washington University.

Robert J. Desiderio, Esq.



Robert J. Desiderio "Desi" is Professor Emeritus at the UNM School of Law. Desi joined the UNM law faculty in 1967. He served two terms as dean, from 1979-1985 and from 1997-2002.

He presently is vice-chair of the Educational Trust Board. He co-chaired the New Mexico Public School Capital Outlay Task Force and chaired the New Mexico Tax Study Committee. From 2003-2007 he was the Executive Director to the Con Alma Health Foundation. Also, while on leave from the law school in the late 1980s, he was director, and chair of the tax section, at Rodey, Dickson, Sloan, Akin & Robb, one of New Mexico's largest law firms.

Desi served as UNM's faculty representative to the National Collegiate Athletics Association and the former Western Athletic Conference. He also was the university's acting vice president for academic affairs.

As dean, he worked tirelessly to improve the school. He led a massive fund-raising effort to build the \$10 million Frederick M. Hart Addition, which opened in the fall of 2002, nearly doubling the size of the law school and a renovation of the older building. During his first term as dean, Desi increased the number of faculty, improving the student-faculty ratio. He worked to increase faculty salaries and established a successful annual fund-raising program.

His scholarship focuses on tax-exempt organizations, state and local taxation, personal property leasing, remedies, taxation of insular areas, and sports law. Courses he teaches are Contracts, Tax, Remedies, Commercial and Corporate Law.

Desi was a consultant to Southern New England School of Law. In 1978, he was a special legal consultant to the Commonwealth of the Northern Mariana Islands Legislature. In the 1990s, he returned to the Commonwealth as director of a pre-law program and as a consultant to the Director of Finance. He also taught in the pre-law program in 2005, 2010 and 2014.

Before joining the UNM law faculty, he worked for the Internal Revenue Service in Washington, D.C.

Desi and his wife, Anne, have raised eight children and have cared for 110 foster children during the past 20 years.

Jeremy Farris, D.Phil., J.D.



Jeremy Farris is the Executive Director of New Mexico's State Ethics Commission. He previously served as General Counsel to New Mexico's Department of Finance and Administration and practiced law at Bondurant, Mixson & Elmore (in Atlanta) and Freedman Boyd Hollander Goldberg (in Albuquerque). Jeremy clerked for the Honorable Julia S. Gibbons on the United States Court of Appeals for the Sixth Circuit; the Honorable Judith K. Nakamura on the New Mexico Supreme Court; and the Honorable James O. Browning on the United States District Court for the District of New Mexico.

Jeremy holds a J.D. from Harvard Law School, a D.Phil and M.Phil from the University of Oxford, where he was a Rhodes Scholar, and a B.S. from the Georgia Institute of

Technology.

Helen Hecht, Esq., CPA



Helen Hecht is the uniformity counsel for the Multistate Tax commission (MTC), an intergovernmental state tax agency whose mission is to promote uniform and consistent tax policy and administration among the states, assist taxpayers in achieving compliance with existing tax laws, and advocate for state and local sovereignty in the development of tax policy.

Prior to the MTC, Helen was 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 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.

Joe Lennihan, Esq.

Joe Lennihan is lawyer in private practice in Santa Fe, New Mexico. He served as in-house counsel to the Navajo Nation and the Colorado River Indian Tribes. He has also taught Federal Indian law at the University of New Mexico and served as Chief Counsel to the New Mexico Taxation & Revenue Department. Joe has a J.D. from Maryland Law School and an LL.M in Taxation from Georgetown University.

Greg LeRoy



Dubbed “the leading national watchdog of state and local economic development subsidies,” “an encyclopedia of information regarding subsidies,” and “God’s witness to corporate welfare,” Greg founded Good Jobs First in 1998 upon winning the Public Interest Pioneer Award. He has been training and consulting for state and local governments, associations of public officials, labor-management committees, unions, community groups, tax and budget watchdogs, environmentalists, and smart growth advocates more than 30 years. Since its first report in 1999, Good Jobs First has issued more than 120 studies, setting a long string of influential research precedents about economic development subsidies. As of mid-2019, its three databases and main web pages attract more than 3,000,000 page-views per year.

Greg backed into subsidy reform accidentally, while creating a national consulting practice against plant closings from Chicago from the mid-1980s to mid-1990s. Collecting the reforms prompted by these revelations (clawbacks, disclosure, job quality standards, etc.), Greg wrote *No More Candy Store: States and Cities Making Job Subsidies Accountable* in 1994. It was lauded by the International Economic Development Council and reviewed by the National Conference of State Legislatures a “famous polemic that contends that subsidies for economic development are mere corporate giveaways, and that calls for greater accountability and public restraint.”

Greg’s 2005 book *The Great American Jobs Scam: Corporate Tax Dodging and the Myth of Job Creation* (Berrett-Koehler Publishers) was widely reviewed by daily newspapers, specialty tax and development publications, C-Span’s Book TV, *The New York Review of Books*, *Publishers Weekly* and *Library Journal*. *Business Week* called it a “powerful compendium of corporate tax dodging in the U.S.” and *State Tax Notes* wrote: “meticulously documented ...scrupulously accurate ...evocative storytelling...”

In 2015, *State Tax Notes* magazine lauded Good Jobs First for perhaps its biggest victory ever: the issuance of Governmental Accounting Standards Board Statement 77 on Tax Abatement Disclosures, which requires states and most local governments to report how much revenue they lose to economic development tax breaks. A

landmark in municipal finance, it remains the only kind of tax expenditure ever to be defined and codified by GASB.

Michael Mazerov



Michael Mazerov 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.

Marc H. Pfeiffer



Marc H. Pfeiffer is a senior policy fellow and Assistant Director, Bloustein Local Government Research Center at Rutgers University. Marc retired in 2012 from a 37-year career in New Jersey local government administration, having served as a municipal administrator in several municipalities, and 26 years of service in the State's local government oversight agency, the Division of Local Government Services (DLGS). At DLGS he served as Deputy Director for 14 years, and periodically as Acting Director.

Marc has broad experience in many areas of local government policy and administration, including specific expertise in areas such as finance and property taxation, public procurement, shared services and consolidation, technology, energy, labor relations, and general government administration. He also has deep experience in the legislative process and as a regulatory officer. He is currently engaged in research concerning the use of technology in local government.

In addition to participating in Bloustein Local, Marc makes his extensive government experience available as a guest lecturer and other collaborative efforts. He is also assisting the Rutgers School of Public Affairs and Administration with the State's Certified Public Manager Program in curriculum development and instruction.

Patrick J. Reynolds



Pat is a Senior Tax Counsel with the Council On State Taxation (COST), where he has been employed since 2016. He currently leads COST's legislative advocacy function, serves as staff liaison to the Unclaimed Property Committee and the Sales Tax Committee, and edits two of COST's regular publications. Previously, he was Senior Managing Counsel with J. C. Penney and for 14 years provided legal support for audits, litigation, and appeals for income, franchise, sales/use, property and transfer taxes, as well as unclaimed property. He also advised in strategic planning efforts, state tax aspects of financial accounting, and tax minimization and incentive strategies. He worked closely with the company's government

affairs team, frequently lobbying and testifying on a number of Texas issues, and has been an active participant on the Streamlined Sales Tax Governing Board and the State and Local Advisory Council. Pat started his career with Price Waterhouse in Omaha, Nebraska, and subsequently served for six years as an attorney in the Nebraska Department of Revenue's Legal Division. He received his JD from Creighton University School of Law and his BSBA – Accounting from the University of Nebraska at Omaha. He is a member of the Nebraska and Texas state bars and is a licensed CPA in Texas.

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).

Timothy Vermeer



Timothy Vermeer is a Senior Policy Analyst with the Center for State Tax Policy at the Tax Foundation. He holds a master's in public policy from Georgetown University's McCourt School of Public Policy and a bachelor's degree in political science and sociology from Calvin College. His research includes work on whether labor or capital bears the burden of states' corporate income taxation.

Prior to joining the Tax Foundation, Tim served as an artillery officer in the U.S. Marine Corps; he continues to serve in that capacity in the U.S. Marine Corps Reserve. Tim and his wife Katherine currently live in Virginia with their three children.
