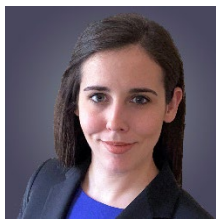


Hotel Monteleone | New Orleans, LA | Nov. 16-18

Emily Mandel, Economy and Lead Revenue Forecaster, Moody's Analytics



Emily Mandel is an economist and lead revenue forecaster at Moody's Analytics. She leads the group's research around state and local governments and the municipal bond market. She also works closely with several governments in a consulting role, forecasting tax revenues and providing economic analysis. Her most recent research has focused on modeling the impact of the pandemic and subsequent federal fiscal response on specific state economies and their tax revenues. She is also the author of numerous regional economic analyses, particularly regarding the interplay between economic conditions and public revenues. Mandel earned a master's in international and development economics from Yale University and holds undergraduate degrees in economics and international studies from Dickinson College.

Bill Fox, Special Advisor to the Chancellor and Boyd Distinguished Professor Emeritus, University of Tennessee

Bill Fox is special advisor to the chancellor and Boyd Distinguished Professor Emeritus at the University of Tennessee. He was the 2013-14 University of Tennessee Macebearer. He is a past president and recipient of the Steven D. Gold Award from the National Tax Association and former chairman of the economics department and director of the Boyd Center at the University of Tennessee. He has held visiting appointments as professor at the University of Hawaii, scholar at the Federal Reserve Bank of Kansas City, and Distinguished Fulbright Chair at the University of Frankfurt, Germany. Fox has served as a consultant to both the private and public sectors on a wide range of public policy issues in over 40 countries and 15 U.S. states.





2022 Fiscal Institute Symposium

Marcia Howard, Executive Director, Federal Funds Information for States



Marcia Howard has served as the executive director of the Federal Funds Information for States since 1998. Prior to FFIS, she worked for a variety of Washington, D.C.-based nonprofits, as well as the U.S. Advisory Commission on Intergovernmental Relations. Howard holds a master's degree in economics from the University of Michigan and a bachelor's degree from the University of Cincinnati. Born and raised in Toledo, Ohio, she thinks the city's minor league baseball team, the Mud Hens has the greatest sports mascot ever. She enjoys traveling to state capitols and helping state budget analysts translate federal "budgetspeak" into English.

Karl Frieden, Deputy Director of the Legislative Services Agency Fiscal Division

Karl Frieden is the vice president and general counsel of the Council On State Taxation (COST). COST has a membership of nearly 600 multistate companies and is dedicated to preserving and promoting equitable and nondiscriminatory state taxation of multi-jurisdictional entities. Prior to joining COST, he was a state and local tax partner with Ernst & Young and before that a tax partner with Arthur Andersen. Earlier in his career, he was the Deputy General Counsel of the Massachusetts Department of Revenue. Frieden has had extensive experience with most types of state and local taxes including income tax, sales tax, property tax, payroll tax and credits and incentives. He has also significant experience with global indirect taxes including VAT and withholding taxes. He has spoken on state and local and global indirect tax issues at business, academic and tax policy forums in the US, Europe and Asia. He has testified before state legislatures and the U.S. Congress on state tax policy issues. He is author of numerous articles on state and local taxation; and wrote the book, "Cybertaxation: The Taxation of E-Commerce (CCH 2000)," the first comprehensive book written on the taxation of the digital economy. He received his J.D. from Northeastern University School of Law, and his B.A. from the University of California, Berkeley.





2022 Fiscal Institute Symposium

Dan Thatcher, Senior Fellow, NCSL



Dan Thatcher is a Senior Fellow at the Denver-based National Conference of State Legislatures where he has tracked education finance policy for nearly 15 years. In 2017, he cofounded NCSL's Education Finance Fellowship in partnership with the Learning Policy Institute to support the expertise of state legislators and legislative staff in this critical policy area. He is a trusted, bipartisan resource on education finance and has worked with legislators in all 50 states. He has been cited by researchers and numerous national and regional news organizations, including the Associated Press, the BBC, Education Week, Fox News, NPR, The New York Times, Politico, The Wall Street Journal and The Washington Post. He received his bachelor's degree in political science from the University of Utah and his law degree from the University of Denver. Dan lives in his native Rocky Mountains with his wife, an infectious diseases doctor, and their twin boys. He enjoys skiing, fly fishing and playing and writing music.

Michael Griffith, Senior Researcher and Policy Analyst, Learning Policy Institute

Michael Griffith is a senior researcher and policy analyst at the Learning Policy Institute. He is part of LPI's Equitable Resources and Access team, where he focuses on school funding issues. Before joining the LPI team, Griffith was a school finance expert, first with the Education Commission of the States and then as an independent contractor. Over the past 20 years, he has worked with policymakers in all 50 states to help them reshape and reform their school funding systems, always to improve student achievement and education equity. His research work has focused on the condition of state and district budgets, the adequacy and equity of state finance formulas, and promising practices in funding programs for high-need students. Griffith holds a B.A. in political philosophy from Michigan State University, an M.A. in public administration from The Ohio State University, and an M.A. in education management from Trinity College, Dublin, Ireland.



2022 Fiscal Institute Symposium***Heather Morton, Director Finance, Technology, and Communications, NCSL***



Heather Morton has been with NCSL since 2000 and leads the Financial Services, Technology and Communications team, which covers broadband and telecommunications, internet and technology, consumer and financial services, privacy, civil liability and alcohol production and sales issues for NCSL. She is a staff liaison to NCSL's Communications, Financial Services and Interstate Commerce Committee. She earned her law degree from the University of Denver and earned her undergraduate degree in history and women's studies from the University of Colorado at Boulder.

Joe Thompson, President and CEO, Arkansas Center for Health Improvement

Dr. Joe Thompson's work is centered at the intersection of clinical care, public health, and health policy. He leads the Arkansas Center for Health Improvement in its current efforts to address emerging and legacy health issues through individual choice and influential policy.



He led vanguard efforts in planning and implementing healthcare financing reform, health promotion, and disease prevention efforts in response to health threats from tobacco and obesity, and emergency response efforts during periods of crisis. He worked with Arkansas's executive and legislative leadership and the U.S. Department of Health and Human Services to develop a creative alternative to Medicaid expansion under the Patient Protection and Affordable Care Act and led efforts to evaluate the program's results.

He guided Arkansas's innovative initiatives to improve health system access, quality and cost, including a systematic, multi-payer overhaul of Arkansas's healthcare payment system. He also directed research efforts to assess Arkansas's Medicaid expansion eligibility changes and its community impact. Currently, Thompson leads development efforts for the Arkansas Healthcare Transparency Initiative, overseeing the linked integration of health data from the public and private sectors to improve health system access, quality, and cost.

From 2005 to 2015, Thompson served as surgeon general for the State of Arkansas for Gov. Mike Huckabee, a Republican, and Gov. Mike Beebe, a Democrat. As surgeon general, he worked closely with and served as a bridge between the governor's office, the Arkansas legislature, and public and private organizations across the state to develop relevant health policy initiatives.



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Thompson earned his medical degree from the University of Arkansas for Medical Sciences and a master of public health from the University of North Carolina at Chapel Hill. He was an RWJF Clinical Scholar at the University of North Carolina at Chapel Hill, a Luther Terry Fellow in Preventive Medicine advising the U.S. Assistant Secretary of Health in Washington, D.C., and the assistant vice president and director of research at the National Committee for Quality Assurance in Washington, DC. In 1997, he served as the First Child and Adolescent Health Scholar of the U.S. Agency for Healthcare Research and Quality (then the U.S. Agency for Health Care Policy and Research) before returning to Arkansas.

Morgan Scarboro, Senior Director, Tax Policy, and Economist, Multistate

Morgan Scarboro joined MultiState in 2018 and currently serves as senior director, tax policy and economist. She uses her expertise in state tax policy to advise clients on policy trends, manage state advocacy coalitions, and track corporate income tax legislation across the country.



Scarboro is a frequent panelist for state tax policy events and updates. She has presented to a wide range of groups, ranging from policy expert audiences at the Senate Presidents' Forum and NCSL's State and Local Tax Task Force, general business communities at various state Chambers of Commerce, and government affairs professionals at groups like Washington Area State Relations Group, State Government Affairs Council and Women in Government Relations. She enjoys the chance to present technical tax topics in an engaging, interesting way. Additionally, her work has been cited in national and state-based publications, including the Associated Press, CNN Money, Law 360, NPR, Politico, State Tax Notes and The Washington Post.

She seeks to be creative whenever she can, whether it's in developing client materials, creating coalitions, or engaging with the government relations community. She is a co-chair of the Women in Government Relations' State Relations Task Force.

Prior to MultiState, she worked as a policy analyst at the Tax Foundation. She holds a bachelor's degree in economics and a minor in political science from Georgia College & State University. Seeking to further her technical tax knowledge, she also earned a certificate in state and local taxation from Georgetown Law in 2020.



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Shayne Kavanagh, Senior Manager, Government Financial Officers Association

Shayne Kavanagh is the senior manager of research for GFOA and has been a leader in developing the practice and technique of long-term financial planning and policies for local government. He started GFOA's long-term financial planning and policy consulting offering in 2002 and has been working with governments on financial planning and policies ever since. Shayne has worked with many governments of different sizes and types on financial planning and policies across the United States and Canada.



Shayne's financial planning experience also drives his research at GFOA. He is the author of a number of influential publications on financial planning.

Prior to joining GFOA, Shayne was the assistant village manager for the Village of Palos Park, Ill., where he was responsible for managing all aspects of financial management operations, including budgeting, utility billing, payroll, and accounting. He received his MPA degree from Northern Illinois University.

Representative Tim Reed, South Dakota



Tim Reed, a Brookings, SD native is currently serving as District 7's Representative to the South Dakota Legislature. Before his election to the Legislature six years ago, he served in Brookings City Government for a total of 13 years, including eight years as Mayor.

Reed earned his Bachelor of Science degree in commercial economics from South Dakota State University in 1988. After graduation, he worked in supply chain planning, information technology, and college development.

He currently serves as the chief economic development director / CEO of the Brookings Economic Development Corporation.

As a state legislator, he has served on Judiciary, Taxation, Commerce and Energy, and Local Government Committees. He represents South Dakota on the Streamlined Sales Tax Governing Board and is the incoming president. He is a member of the South Dakota Unified Justice System's Drug Court Advisory Council and currently serves as the chair of the Center for the Prevention of Child Maltreatment Advisory Board.

In 2017, he was among 37 select lawmakers chosen to participate in the Bowhay Institute for Legislative Leadership Development training program that annually identifies and assists promising state leaders in the Midwest. He was appointed to the Western Interstate Commission for Higher Education Legislative Advisory Committee in 2019. In 2020, he was awarded the National Sexual Violence Resource Center Visionary Award for sponsoring and successfully passing several victim-centered sexual assault advocacy bills.



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Craig Johnson, Executive Director, Streamlines Sales Tax Governing Board

Craig Johnson is the executive director of the Streamlined Sales Tax Governing Board, Inc. In this position, which he has held since January 2013, he is the chief operating officer for an organization currently made up of 24 different state governments. He is responsible for the day-to-day needs of the governing board and its committees. He has been involved with the Streamlined Sales Tax Project since 2006 when he served as one of Wisconsin's representatives and recently testified at a Congressional hearing held by the Senate Finance Committee on examining the impact of South Dakota v. Wayfair on small businesses and remote sales.



Prior to this position, he worked at the Wisconsin Department of Revenue for over 20 years. He was instrumental in drafting the legislation and implementing the necessary changes when Wisconsin conformed its laws to the requirements of the Streamlined Sales and Use Tax Agreement. He is a certified public accountant.

Russ Brubaker, Vice President Government Affairs, Tax Cloud,

Russ Brubaker serves as the National Association of Certified Service Providers vice-president and as TaxCloud vice president for government affairs. Prior to joining TaxCloud in 2013, he capped a 27-year career in the Washington State Department of Revenue as the senior assistant director for tax policy, overseeing the agency's Legislation and Policy, Rules and Interpretations, and Research Divisions, while also serving as the national tax policy advisor during Gov. Christine Gregoire's administration. For 2012 he served as president of the Streamlined Sales and Use Tax Governing Board. He led the department's Taxpayer Rights and Responsibilities Study. He testified before a Congressional panel on digital goods and has worked on other federal legislative issues regarding state taxation. He was the 2011 recipient of the Wade Anderson Memorial Medal for Leadership in Interstate Tax Cooperation jointly awarded by The Federation of Tax Administrators and the Multistate Tax Commission. Prior to his work in government service, he taught English at the University of Rochester, ran a small business and held several positions advocating for non-profit organizations. He has chaired boards and advisory committees involved in parks and open space, health care, and waste reduction. He resides on Whidbey Island.



2022 Fiscal Institute Symposium***Fred Nicely, Tax Counsel, Council on State Taxation***



Fred Nicely is a senior tax counsel at COST. His role as senior tax counsel extends to all aspects of the COST mission statement which is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities. Before joining COST, he served in the Ohio Department of Taxation for four years as deputy tax commissioner over legal and for the prior seven years as the department's chief counsel. His responsibilities at the department included testifying before legislative committees, participating as an alternative delegate for Ohio at Streamlined Sales Tax Project meetings, and reviewing legal documents issued by the department. He also has extensive experience in public utility tax law, having served as an administrator of the department's public utility tax division. His undergraduate degree in psychology (with a concentration in accounting) is from The Ohio State University. He obtained his masters of business administration and juris doctor from Capital University in Columbus, Ohio. He can be reached at (202) 484-5213; (fnicely@cost.org).

Ron Rona, Tax Counsel, Council on State Taxation

Ron Rona is a cultural engineer, brand Strategist and creative producer based in New Orleans. He currently serves as artistic director for New Orleans' esteemed Preservation Hall.

With roots in music, performance and experience design, his 20-year career has traversed the arts as a performer, director, producer, artist manager and community ambassador. His continued goal is to make culture and communities more visible by telling old stories in new ways through collaboration, innovative programming and strategic planning. Today, Rona continues to push boundaries in the realm of curation, live performance, brand awareness and community building.

