



# What *South Dakota v. Wayfair Inc.* Means for Consumers, Retailers, and State Governments

## *Speaker Biographies*

**Max Behlke** is director of budget and tax in the Washington, DC, office of the National Conference of State Legislatures (NCSL). He coordinates the conference's advocacy before Congress and the administration in budgeting, taxation, unfunded mandates, and fiscal federalism. He focuses on taxation of digital and interstate commerce, one of the primary state-federal issue areas for NCSL and the states. Behlke is also director of the NCSL Executive Committee Task Force on State and Local Taxation. His expertise has been cited in publications that include the *New York Times*, the *Wall Street Journal*, *USA Today*, and the *Washington Post*. Before joining NCSL, Behlke worked in the Maryland legislature. He holds a BA in government and politics from the University of Maryland, College Park, and an MPA from the University of North Carolina at Chapel Hill.

**Joe Bishop-Henchman** is executive vice president at the Tax Foundation, where he analyzes state tax trends, constitutional issues, and tax law developments. He has testified or presented to officials in 36 states, testified before Congress, and written more than 75 major studies on tax policy. His expertise has been cited in such publications as the *Economist*, *New York Times*, *Wall Street Journal*, and *USA Today*. He is the author of a book on distinguishing taxes from fees and the coauthor of books on tax policy. Before joining the Tax Foundation, Bishop-Henchman worked in the historic 2003 California recall election as press and policy aide to gubernatorial candidate and former baseball commissioner Peter Ueberroth, helped organize rallies against wasteful spending and the curfew law in San Diego County, and interned with the Office of the DC Attorney General, Citizens Against Government Waste, and University of California outreach in California's Central Valley. He is admitted to practice law in New York, Maryland, and the District of Columbia and before the US Supreme Court. He holds a bachelor's degree in political science with a minor in public policy from the University of California, Berkeley, and a law degree from the George Washington University.

**Howard Gleckman** is a senior fellow in the Urban-Brookings Tax Policy Center at the Urban Institute, where he edits the fiscal policy blog *TaxVox* and the daily news summary the *Daily Deduction*. He is also affiliated with Urban's Program on Retirement Policy, where he works on long-term care issues. Before joining Urban, Gleckman was senior correspondent in the Washington bureau of *Business Week*, where he was a 2003 National Magazine Award finalist. He was a 2006–07 media fellow at the Kaiser Family Foundation and a visiting fellow at the Center for Retirement Research at Boston College from 2006 to 2008. Gleckman writes two regular columns for *Forbes.com* on tax policy and elder care. He is author of the book *Caring for Our Parents* and speaks and writes frequently on long-term care issues.



**US Senator Heidi Heitkamp** is the first female senator elected from North Dakota. She took the oath of office on January 3, 2013. She sits on the Senate Committees on Agriculture, Nutrition, and Forestry; Indian Affairs; Banking, Housing, and Urban Affairs; Homeland Security and Governmental Affairs; and Small Business and Entrepreneurship. Heitkamp was previously North Dakota's tax commissioner. Under her tenure, the state attempted to make catalog retailers collect the sales tax the state and municipalities were already owed on sales. The debate went all the way to the Supreme Court in *Quill v. North Dakota*. Before that, Heitkamp was North Dakota's attorney general. She received a bachelor's degree from the University of North Dakota and a law degree from Lewis and Clark Law School.

**Ilyssa Meyer** manages public policy and research at Etsy, where she focuses on the challenges creative entrepreneurs face when starting and running a microbusiness. Meyer produces research and analysis related to policy solutions that make it easier for entrepreneurs to operate on their own terms. She also leads Etsy's social impact programming and helps local city officials, community organizations, and Etsy sellers foster the spirit of entrepreneurship in ways that grow creative local economies. Before joining Etsy's advocacy team, Meyer was a policy and research analyst at a top-ranked government relations firm in New York, where she helped clients navigate regulatory and legislative challenges. She holds a BA from Oberlin College and an MPA from New York University, where she specialized in business and government.

**Kim Rueben**, a senior fellow in the Urban-Brookings Tax Policy Center at the Urban Institute, is an expert on state and local public finance and the economics of education. Her research examines state and local tax policy, fiscal institutions, state and local budgets, education finance, and public-sector labor markets. Rueben directs Urban's State and Local Finance Initiative. Her current projects include work on state budget shortfalls, financing options for California, the fiscal health of cities, and examining higher education tax credits and grants. She serves on a Council of Economic Advisors for the Controller of the State of California and a National Academy of Sciences panel on the economic and fiscal consequences of immigration, and she was on the DC Tax Revision Commission in 2013. In addition to her position at Urban, Rueben is an adjunct fellow at the Public Policy Institute of California (PPIC). Before joining Urban, Rueben was a research fellow at the PPIC. She has been an adjunct professor at Georgetown University and the University of California, Berkeley; a visiting scholar at the San Francisco Federal Reserve Bank; and a member of the executive board of the American Education Finance Association. Rueben received a BS in applied math and economics from Brown University, an MS in economics from the London School of Economics, and a PhD in economics from the Massachusetts Institute of Technology.