How Are States Responding to the TCJA?

Speaker Biographies

Tracy Gordon is a senior fellow with the Urban-Brookings Tax Policy Center, where she researches and writes about fiscal challenges facing state and local governments, including budget trade-offs, intergovernmental relations, and long-term sustainability. Before joining Urban, Gordon was a senior economist with the White House Council of Economic Advisers. She was also a fellow at the Brookings Institution, assistant professor at the University of Maryland School of Public Policy, and fellow at the Public Policy Institute of California. Gordon was a member of the District of Columbia Infrastructure Task Force and the District of Columbia Tax Revision Commission. She serves on the board of trustees for the American Tax Policy Institute and the National Tax Association. Gordon has written extensively on state and local government finances, including taxes, budgeting, intergovernmental relations, municipal debt, and pensions. She has appeared in the New York Times, Wall Street Journal, and Washington Post and on C-SPAN, Fox Business News, and NPR. Recent publications include Assessing Fiscal Capacities of States: A Representative Revenue System–Representative Expenditure System Approach (with Richard Auxier and John Iselin); “The Federal Stimulus Programs and Their Effects” (with Gary Burtless) in The Great Recession; "State and Local Fiscal Institutions in Recession and Recovery" in the Oxford Handbook on State and Local Government Finance; and "Addressing Local Fiscal Disparities" in the Oxford Handbook of Urban Economics and Planning. Gordon holds a doctoral degree in public policy with a concurrent master's degree in economics from the University of California, Berkeley.

Richard C. Auxier is a research associate in the Urban-Brookings Tax Policy Center at the Urban Institute. 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.

Donald Bruce is the Douglas and Brenda Horne Professor of Business in the Haslam College of Business at the University of Tennessee with a joint appointment in the Department of Economics and the Boyd Center for Business and Economic Research. As a Boyd Center economist, he regularly provides objective, nonpartisan policy research and evaluation under contracts with various federal- and state-level government agencies. His recent work has included an ongoing evaluation of Tennessee’s welfare program, Families First, for the Tennessee Department of Human Services; an analysis of teacher supply and demand in Tennessee for the Governor’s Office of Education Policy; and a forecast of expenditures on Tennessee Education Lottery Scholarships for the Tennessee Higher Education Commission. In addition to his Boyd Center research, Bruce studies the economic and behavioral effects of tax policies on such things as small business activity and owner-occupied housing. His work has been presented and published in academic journals, edited volumes, and professional meetings. He has testified before Congress on internet taxation, and he presented his work on taxes and small business activity before the President’s Advisory Panel on Federal Tax Reform in 2005. He teaches graduate and undergraduate courses on the economics of taxation and health care. Bruce joined the University of Tennessee faculty in 1999 after receiving his master’s and doctoral degrees in economics from Syracuse University and his bachelor's degree with honors in economics from Drew University.

Jennifer Budoff has been the budget director for the Council of the District of Columbia since January 2011. In this capacity, she leads the council's oversight of the District of Columbia's $14 billion operating budget and $1.6 billion capital improvement plan, helping make vital investments in priorities such as affordable housing, school improvement, and tax reform. Budoff’s office also produces economic and policy impact statements to provide
councilmembers with an independent, data- and evidence-based resource for weighing the policy implications and economic costs and benefits of major pieces of legislation.

Loren Chumley is a state and local tax principal in KPMG’s Nashville, Tennessee, office. She advises clients across various industries on multistate sales/use and income and franchise tax issues and frequently represents clients in audit defense and state tax controversies. Chumley helps clients optimize the indirect tax function by evaluating opportunities for cash recovery, managing tax risks across business functions, evaluating and systemizing tax policies, leveraging automation and process realignment, and turning tax data into value through analytics and data management. She has deep state tax experience in e-commerce, digital products, computer software, and related services taxation. She also assists clients in the negotiation and implementation of tax and other business incentives related to expansions and relocations.

Bruce J. Fort joined the Multistate Tax Commission as counsel in January of 2007. Before that, Fort was a staff attorney with the New Mexico Taxation and Revenue Department for sixteen years. During that time, Fort was lead counsel in many of the state’s gross receipts tax, corporate income tax, and nexus cases, including Kmart Corp. v. Taxation and Revenue Department and Conoco Inc. and Intel Corp. v. Taxation and Revenue Department. Fort has coauthored several briefs before the US Supreme Court on state tax matters and has drafted numerous tax statutes and regulations for the state of New Mexico. Before joining New Mexico’s tax department, Fort engaged in general trial practice with a firm in Santa Fe. Fort received a bachelor’s degree from the University of Oregon in 1979 and a jurisdoctorate from the University of Oregon School of Law in 1983. Fort is a frequent presenter at state and local tax conferences, including the Paul J. Hartman SALT forum, the Georgetown University state and local tax conference, the American Bar Association Tax Section, and the Tax Executives Institute training courses.

Helen Hecht is general 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. Hecht has been with the Multistate Tax Commission since July 2014. Previously, Hecht worked for almost five years as tax counsel for the Federation of Tax Administrators. Before joining the Federation of Tax Administrators, 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 their tax practice. Prior to that, Hecht was with KPMG, LLP, where she worked for eight years and was practice leader for the Albuquerque state and local tax group. Hecht began her career at the New Mexico Taxation and Revenue Department, where she worked for over 10 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, Hecht led 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. Hecht received her jurisdoctorate from the University of New Mexico Law School, graduating magna cum laude. She received bachelor and master of accounting degrees from New Mexico State University. She is a certified public accountant, a member of the State Bar of New Mexico, and admitted before the US Supreme Court.

John Hicks is the executive director of the National Association of State Budget Officers (NASBO) in Washington, DC. He joined NASBO in April 2016. Before NASBO, Hicks served in Kentucky state government for 32 years, including 25 years in Kentucky’s Office of the State Budget Director. For the last 10 years, he served as the deputy state budget director. Hicks graduated from Murray State University in Murray, Kentucky, and received his master of public administration degree from the University of Kentucky’s Martin School of Public Policy and Administration. Hicks was NASBO’s president from 2011 to 2012. Hicks is the recipient of NASBO’s 1987 George A. Bell Service award and the 2013 Gloria Timmer award, which each recognize outstanding contributions and service to public budgeting and management in state government.

Leila Kleats currently serves as chief economist for the Colorado Office of State Planning and Budgeting, where she oversees the quarterly economic and revenue forecast. Previously, Kleats spent 11 years in New Mexico,
where she most recently served as executive director of the State Board of Finance and previously as chief economist of the New Mexico Department of Finance and Administration. She holds a bachelor’s degree in international affairs from the University of Colorado at Boulder and a master’s degree in economics from the University of New Mexico.

Fitzroy Lee was appointed deputy chief financial officer and chief economist for the Office of the Chief Financial Officer in October 2009. Before becoming the chief economist, Lee was the director of revenue estimation. Lee has worked for the Economic Research Service of the United States Department of Agriculture, where he coauthored a paper on the efficacy of user fees for funding the meat inspection program. He was also an assistant professor of economics at Tulane University in New Orleans. Lee has published papers on revenue forecasting and tax policy in nationally recognized academic journals. He is a member of the board of directors of the National Tax Association. Lee holds a bachelor’s degree in applied physics and computer science from the University of the West Indies (Jamaica) and earned his doctor of economics at The Andrew Young School of Policy Studies at Georgia State University.

LeAnn Luna is a professor of accounting at the University of Tennessee. She is a certified public accountant and holds an undergraduate degree from Southern Methodist University, a master in taxation from the University of Denver College of Law, and a doctorate from the University of Tennessee. Luna also holds a joint appointment with the Boyd Center for Business and Economic Research at the University of Tennessee, where she interacts frequently with state policymakers on various policy-related issues. She has published articles in the Journal of Accounting and Economics, National Tax Journal, The Journal of the American Taxation Association, and State Tax Notes.

Alysse McLoughlin is a partner at McDermott Will & Emry and focuses her practice on state and local tax matters, with particular emphasis on working with financial services companies. McLoughlin handles state tax litigation and advises with respect to planning opportunities. McLoughlin was most recently the head of state tax at Barclays Capital, where she was responsible for all state tax matters, including income, franchise, sales and use, and excise tax issues. Her responsibilities included establishing state tax return filing positions and reserves, participating in the financial statement process, and handling all state tax audits. She has also held positions as state tax counsel at Lehman Brothers and as attorney in the Chief Counsel Division of the Internal Revenue Service. McLoughlin serves as the cochair for the New York University School of Professional Studies Summer Institute of Taxation State and Local Tax Programs, advisory board member for The Georgetown University Law Center Advanced State and Local Tax Institute, and advisory board member of The National Multistate Tax Symposium. She graduated from the New York University School of Law in 1997, received her jurisdoctorate from Fordham University in 1993, and earned her bachelor’s degree from the State University of New York at Binghamton.

Richard D. Pomp is the Alva P. Loiselle 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 at Chulalongkorn Law School, Bangkok, Thailand, and a visiting scholar at the University of Tokyo Law School and Harvard Law School. Pomp has been accepted as an expert witness in more than 30 states and in the federal district courts, appearing in more than 120 cases. He has also participated in various capacities in Supreme Court litigation. His writings have also appeared in The New York Times, The Wall Street Journal, and the Financial Times. In addition to the local and regional media, Pomp has been interviewed by NPR, Bloomberg Radio, and The New York Times, among others. In 2007, he received the New York University Institute on State and Local Taxation Award for Outstanding Achievement in State and Local Taxation. In 2011, he received the BNA Lifetime Achievement Award. Tax Analysts selected him as its 2013 State Tax Lawyer and Academic of the Year. In 2014, he received the Council on State Taxation’s Excellence in State Taxation Award. The Connecticut Law Tribune selected him for a 2015 Professional Excellence Award. In 2017, Pomp won the Perry Zirkel ’76 Distinguished Teaching Award.
Carley Roberts is a partner at Pillsbury Winthrop Shaw Pittman LLP and advises Fortune 100 and industry-leading companies on all aspects of state and local tax matters. Her clients comprise various industries, including energy, technology, telecommunications, media, retail, and manufacturing. Roberts’s practice consists of administrative and judicial litigation; state and local tax planning; and transactional work involving all US state and local jurisdictions, where she has litigated numerous precedent-setting matters. These matters impact critical questions on apportionment, combination, exemptions and credits, nexus and constitutional violations involving income, sales and use, property tax, and all areas of local taxation. Particularly recognized for her leadership in California, Roberts has successfully represented hundreds of matters before California’s tax agencies, administrative tribunals, and courts. In addition to being named one of the 2016 Top 10 Outstanding Women in Tax and the 2014 Tax MVP of the Year, she was also recognized as a key influencer in state and local tax and was featured in the State Tax Today state tax spotlight. Roberts is past chair of the taxation section of the State Bar of California. She is known for resurrecting the California Tax Policy Conference, the leading conference on developments in the bellwether state for state tax policy. In addition to being a sought-after speaker, Roberts contributes to publications such as Tax Analysts’ State Tax Notes and BNA’s Tax Management Weekly State Tax Report.

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, issues of education finance, and public-sector labor markets. Rueben directs the 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 served as an adjunct professor at the Georgetown University Public Policy Institute and the Goldman School of Public Policy at the University of California, Berkeley; as a visiting scholar at the San Francisco Federal Reserve Bank; and as a member of the executive board of the American Education Finance Association. Rueben received a bachelor of applied math-economics from Brown University, a master of economics from the London School of Economics, and a doctorate in economics from the Massachusetts Institute of Technology.

Leslie Samuels is a senior counsel based in the New York office of Cleary Gottlieb Steen & Hamilton LLP. His practice has focused on international and domestic taxation, including mergers and acquisitions, new financial products, foreign direct investment in the United States, and tax policy. He lectures and is widely published on the various aspects of taxation law. He joined the firm in 1968 and became a partner in 1975 and senior counsel in 2012. From 1993 to 1996, he served as assistant secretary for tax policy of the US Treasury Department, and from 1994 to 1996, he served as vice chairman of the Committee of Fiscal Affairs in the Organization for Economic Cooperation and Development, as well as a member of the President’s Committee on the Arts and Humanities. Samuels rejoined the firm in 1996 as a partner. He received a JD, magna cum laude, from Harvard Law School, where he was an editor of the Harvard Law Review. His undergraduate degree is from the Wharton School of Finance and Commerce at the University of Pennsylvania. He was also a Fulbright Scholar at the London School of Economics. Samuels is a member of the board of advisors of The Hamilton Project and the Tax Policy Center. He is a member of the Council on Foreign Relations and is a director of the Roy Lichtenstein Foundation.

Shirley Klenda Sicilian is national director of state and local tax controversy in KPMG LLP’s Washington national tax office. In this role, Sicilian supports KPMG’s network of controversy specialists in every state and delivery of KPMG state and local tax controversy services nationwide. Sicilian is a recipient of the national Paull Mines Award for Outstanding Contribution to State Tax Jurisprudence. And State Tax Notes named Sicilian as a finalist for its 2013 Person of the Year, citing her as “one of the most influential legal thinkers in the field.” Before joining KPMG, Sicilian was general counsel for the Multistate Tax Commission, an intergovernmental agency whose membership
includes 47 states and the District of Columbia. She previously served as director of policy and research and then
general counsel for the Kansas Department of Revenue. Before working in the tax area, Sicilian worked in public
utility regulation, serving as chief of economic policy and as assistant general counsel for the Kansas Corporation
Commission. Sicilian has been appointed to serve on various advisory and deliberative boards; is a frequent writer,
instrutor, and speaker on state tax topics; and has authored several briefs before various state supreme courts
and the US Supreme Court. Her articles have appeared in various publications, including State Tax Notes, The Tax
Lawyer, Proceedings of the New York University Institution on State and Local Taxation, and the Journal of Multistate
Taxation. Her publications include coauthorship of the state corporate income tax chapter for CCH.

Steven M. Sheffrin is executive director of the Murphy Institute at Tulane University, professor of economics, and
faculty affiliate of the Tulane School of Law. Sheffrin received his bachelor's degree from Wesleyan University and
his doctorate in economics from the Massachusetts Institute of Technology. Sheffrin began his career at the
University of California and served as both department chair of economics for seven years and dean of the Division
of Social Sciences for 10 years. Sheffrin has been a visiting professor at Princeton University, the London School of
Economics, Nuffield College in Oxford, and Nanyang Technological University in Singapore. He also served as a
financial economist with the US Department of the Treasury Office of Tax Policy Analysis. Sheffrin is the author of
12 books and over one hundred articles in macroeconomics; international finance; and taxation, including work in
federal and state corporate taxation, taxpayer compliance, the psychology of taxation, and property taxation
(which includes the effects of Proposition 13 in California). His most well-known books are Rational Expectations
and Property Taxes and Tax Revolts: The Legacy of Proposition 13. He is also the coauthor of a widely used text in the
principles of economics. His two most recent books are Tax Fairness and Folk Justice and Exploring Long-Term
Solutions to Louisiana’s Tax System. Building on his prior work in tax policy, he has been active in tax reform efforts
in Louisiana, including serving on the Task Force on Structural Changes in Budget and Tax Policy.

Tiffany Smith is currently chief tax counsel for Ranking Member Ron Wyden’s staff of the United States Senate
Committee on Finance. She has handled issues relating to international and corporate tax, tax exempt
organizations, and estate and gift taxes. Smith has also worked on small business/pass-throughs and individual
issues, including the alternative minimum tax and education tax incentives. Before working with the Senate
Finance Committee, Smith worked with the Office of Chief Counsel for the Internal Revenue Service. While with
the Office of Chief Counsel, Smith held the positions of assistant to the branch chief and attorney-advisor, working
on procedural issues. Smith was also an assistant chief counsel for the City of Chicago’s Office of Chief Counsel.
She handled local tax issues in the Regulatory and Aviation Litigation Division. Smith received her undergraduate
and law degrees from the University of Illinois in Champaign-Urbana and her master of laws in taxation from
Georgetown University. Smith is licensed to practice law in Illinois and Virginia.

Kirk Stark is the Barrall Family Professor of Tax Law and Policy. He teaches Federal Income Taxation, Taxation and
Distributive Justice, State and Local Taxation, and the first-year Property courses. In addition, he regularly serves
as faculty coordinator of the University of California, Los Angeles, Colloquium on Tax Policy and Public Finance, an
interdisciplinary workshop designed to explore leading research on taxation. Stark was elected professor of the
year by the law school graduating classes of 1999, 2002, and 2009. He received the University Distinguished
Teaching Award in 2003 and the Law School’s Rutter Award for Excellence in Teaching in 2008. Stark’s research
focuses on taxation and public finance, with an emphasis on state and local tax policy and US fiscal federalism.
His work has examined fiscal disparities among the states; the federal government’s role in state tax reform; and
the question of how best to allocate fiscal responsibilities among federal, state, and local governments. In addition,
Stark is the author of War and Taxes (with Steve Bank and Joe Thorndike), a political history of US tax policy during
wartime, as well as two leading casebooks, Federal Income Taxation (with Joseph Bankman and Daniel Shaviro)
and State and Local Taxation (with Walter Hellerstein, John Swain and Joan Youngman). Stark regularly testifies on
state and local tax policy before the California state legislature and has served on the board of directors of the
National Tax Association, a nonpartisan organization founded in 1907 to promote the study of tax policy and public
finance. In 2008, he was a visiting professor at Harvard Law School, and he served as vice dean for faculty development at University of California, Los Angeles School of Law from 2010 to 2013.

Mark W. Yopp is a partner at McDermott Will & Emry and focuses his practice on state and local tax matters, including state tax controversy, multistate planning, and federal and multistate legislative monitoring and analysis. He focuses on corporate/franchise tax, sales tax, withholding taxes and unclaimed property. He also has extensive experience assisting clients with the state tax implications of new and emerging technologies, including digital goods and services, cloud computing, and electronic commerce.