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RESUME
Dan R. Bucks

STATE STATE ADMIN.
EXHIBIT NO. 4
DATE 2-7-05
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PROFESSIONAL EXPERIENCE

Executive Director, Multistate Tax Commission, since February 1988

- Directs an interstate compact agency that performs a leadership role for states and localities on tax policy and administration with respect to interstate and international commerce and that advises states on complex tax policy issues.
- Strengthened Commission compliance programs to help ensure that multinational and multistate companies pay a proper and fair share of state and local taxes, thus alleviating the inequitable shifting of tax burdens to local businesses and residents.
- Improved and expanded interstate cooperation in tax policy and administration resulting in greater tax equity, administrative efficiency and taxpayer convenience.
- Organized successful efforts by states over several years to defeat various federal proposals that would have prohibited states from requiring out-of-state companies to pay a fair share of state and local taxes and would have cost state treasuries or local taxpayers several billions of dollars in lost revenue or shifted tax burdens.

Deputy Director, Montana Department of Revenue, September 1981 to February 1988

- Developed comprehensive tax reform proposals encompassing income, severance, sales and property taxes.
- Managed the agency's legislative activities, testifying before committees and working directly with state legislators on tax policy issues.
- Supervised a tax research bureau noted for the accuracy of its estimates, including the state impact of the 1986 federal tax reform. Served as the state's research liaison to Senate Finance Committee staff during federal tax reform process.
- Supervised administration of personal and corporate income, severance, and excise taxes. Reorganized severance, mineral property and corporate tax functions to upgrade compliance.

Director of Science and Natural Resources, National Conference of State Legislatures, February 1980 to September 1981

- Administered a program providing natural resource, scientific and environmental policy research to the fifty state legislatures and expanded foundation funding for these efforts.

Public Policy Consultant, Montana Governor's Office, University of Montana, and South Dakota State Planning Bureau, June 1978 to February 1980

- Developed proposals for establishing the “Maureen and Mike Mansfield Center” at the University of Montana—a center that focuses on ethics in public affairs and Asian studies.
- Prepared “Achieving Balanced Growth in Montana,” the final report of the Montana Balanced Growth Program initiated by the Office of the Governor, covering economic, environmental, energy and government service issues.

Bush Foundation Leadership Fellow, University of Montana, September 1977 to January 1979

Commissioner, South Dakota State Planning Bureau, July 1973 to September 1977

- Directed the state executive’s principal policy research and management agency.
- Developed a successful system of executive branch coordination that the National Governors Association included in “Governing the American States: A Handbook for New Governors,” November 1978.

Director of Executive Reorganization, State of South Dakota, January 1971 to July 1973

- Directed the first successful reorganization of the executive branch in South Dakota history, an effort that encompassed developing a reorganization plan, implementing a strategy for approval through constitutional change and legislative review and supervising the transition to the new structure.

Chief Tax Policy Advisor, South Dakota Governor’s Office, January 1971 to September 1977
(concurrent with the two positions listed above)

- Developed comprehensive tax reform proposals involving income, property and sales taxes.

EDUCATION

1979, M.P.A., University of Montana

1967-68, graduate study in economics, Johns Hopkins University

1967, B.A., Grinnell College

SELECTED PUBLICATIONS

“Revenue Impact on State and Local Governments of a Permanent Extension of the Internet Tax Freedom Act,” with Elliott Dubin and Ken Beier, *Multistate Tax Commission Report*, September 24, 2003

“Explanation of the Multistate Tax Commission’s Proposed Factor Presence Nexus Standard,” with Frank Katz, *25 St Tax Notes*, September 30, 2002

“The State Solution to the Federal Government’s International Transfer Pricing Problem,” with Michael Mazerov, *46 National Tax Journal*, September 1998

“Federal Tax Restructuring: Perils and Possibilities for the States,” Testimony to the Ways and Means Committee of the U.S. House of Representatives, May 1, 1996. Updated and printed in *Multistate Tax Review*, January 1997

“Trade Troubles Ahead,” *State Government News*, May 1994

“Why State Tax Systems Are in Trouble—And What States Can Do Together to Fix the Problems,” Address to the National Conference of State Legislatures Fiscal Chairs Seminar, January 10, 1992

"Will the Emperor Discover He Has No Clothes Before the Empire Is Sold? The Problem of Transfer Pricing for State and Federal Governments," 44 *National Tax Journal*, September 1991

"Multistate Tax Commission," *Encyclopedia of Taxation and Tax Policy*, National Tax Association

"The Puzzle of State Tax Revenue—Opening Thoughts," *Multistate Tax Commission Review*, March 1989

"The Impact of Federal Tax Reform on Montana and Montanans: A Report to the Montana Legislature," January 8, 1987

"The Age of Information and the Future of Communications in Montana," Greater Montana Foundation, December 1983

Author of or principal contributor to a large number of public policy reports issued by the agencies listed under professional experience

PRESENTATIONS

Frequent speaker to professional conferences and university audiences on subjects of federalism, state taxation of interstate and international commerce, interaction of federal and state tax policies, history of state and local taxation, international trade agreements and state laws, tax compliance issues and the structural obsolescence of state and local tax systems in relation to the contemporary economy

Witness before congressional and state legislative committees on issues of state and local taxation

Expert source for the press on state and local taxation

PUBLIC OFFICES

Missoula City-County Consolidated Planning Board, Missoula, MT, 1979 to 1980 and 2002 to the present

Village Board, Columbia, MD, 1993 to 1995

State of Montana Management Development Advisory Council, 1984 to 1987

Clancy School Board, Clancy, MT 1985 to 1987

County Library Board, Jefferson County, MT, 1984 to 1986

Alternate Director, Western Governors' Regional Energy Policy Office, 1976 to 1977

Midwestern Director, Council of State Planning Agencies, 1975 to 1977

Chair, Midwestern Governors' Task Force on Intergovernmental Relations, 1976

South Dakota State Community Action Governing Board, 1974 to 1975

