

**STATE OF NEW HAMPSHIRE**  
Honorarium or Expense Reimbursement Report (RSA 14-C)  
For Legislators and Legislative Employees



**RECEIVED**  
OCT 03 2024  
NEW HAMPSHIRE  
DEPARTMENT OF STATE

Type or Print all Information Clearly:

Name: Walter Spinksbury Work Phone #: 603-826-3456  
First Middle Last  
Work Address: P.O. B. 571, Charlestown, N.H. 03603  
Office/Appointment/Employment held: State Rep.

**Source of Expense Reimbursement, Honorarium, Ticket or Free Admission, or Meals and/or Beverages**

List the full name, post office address, occupation, and principal place of business, if any, of the source of any reportable expense reimbursement, honorarium, ticket or free admission to a political, charitable, or ceremonial event, or meals or beverages consumed at a meeting or event, the purpose of which is to discuss official business, with a value greater than \$50.

**If the source is an Individual:**

Name of Source: \_\_\_\_\_  
First Middle Last  
Post Office Address: \_\_\_\_\_  
Occupation: \_\_\_\_\_  
Principal Place of Business: \_\_\_\_\_

**If the source is a Corporation or other Entity:**

Name of Corporation or Entity: Institute for State Policy Leaders  
Name of Person Representing the Corporation/Entity: Max Behlke  
Work Address of Person Representing the Corporation/Entity: Arlington, Va.

I am reporting:

An **Expense Reimbursement with value over \$50.00.** (For costs that are waived, forgiven, reduced, prepaid, or reimbursed by a third party (other than the General Court) for attendance at a qualified event, pursuant RSA 14-C:2, III.)

Value of Expense Reimbursement: \$1,300.00 Date Received: 8/29/24 *If exact value is unknown, provide an estimate of the value of the gift or honorarium and identify the value as an estimate.*  Exact  Estimate

An **Honorarium with value over \$50.00.** (For payment from third parties for an appearance, speech, written article or other document, service as a consultant or advisor, or participation in a discussion group or similar activities related to legislative matters, pursuant to RSA 14-C:2, V.)

Value of Honorarium: \_\_\_\_\_ Date Received: \_\_\_\_\_ *If exact value is unknown, provide an estimate of the value of the gift or honorarium and identify the value as an estimate.*  Exact  Estimate

A **ticket or free admission to a political, charitable, or ceremonial event with value over \$50.00.** (Pursuant to RSA 14-C:4, I.)

**Meals and/or beverages consumed at a meeting or event the purpose of which is to discuss official business with value over \$50.00.** (Pursuant to RSA 14-C:4, II.)

A **Donation to a State or National Legislative Association Event.** (Pursuant to RSA 14-C:2, IV(b)(15).)

**TURN OVER TO CONTINUE**



For a report relating to an Expense Reimbursement or Honorarium, you are required to attach a copy of the agenda or an equivalent document which addresses the subjects addressed and the time schedule of all activities at the event. Indicate below the names of the sponsors of activities in cases where they are not indicated on the agenda or equivalent document.

Attached.

Provide a brief description of the service or event that gave rise to this Expense Reimbursement, Honorarium, ticket or free admission to a political, charitable, or celebratory event, or meals or beverages.

Attended State Tax Policy Seminar, relevant to my W & M Committee work.

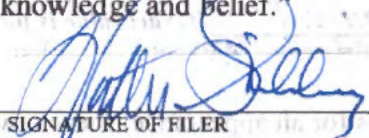
**Source of a Donation to a State or National Legislative Association Event**

Provide an itemized report of all individuals, corporations, or other entities from whom you received a donation on behalf of a state or national legislative association event.

Full Name of Donator	Post Office Address	Value of Donation	Date Received	Name of Legislative Association

(Attach Additional Sheets if Necessary)

"I have read RSA 14-C and hereby swear or affirm that the foregoing information is true and complete to the best of my knowledge and belief."

  
SIGNATURE OF FILER

September 30, 2024  
DATE FILED

**RSA 14-C:7 Penalty.** Any person who knowingly fails to comply with the provisions of this chapter or knowingly files a false report shall be guilty of a misdemeanor. Please provide the following information about the person filing this report.

**This information will not be made public:**

Home Phone:   
  
204, Concord, NH 03301

03603  
ZIP



# THE INSTITUTE FOR STATE POLICY LEADERS

Championing an informed dialogue.

## State Tax Policy Seminar

June 27-28, 2024

Hyatt Centric

Arlington, VA

Seminar sessions will be held in the *Senate Ballroom*, which is located on the 2<sup>nd</sup> floor of Hyatt Centric Hotel.

### Thursday, June 27<sup>th</sup>

<p><b>11 a.m. – Noon</b> <i>Senate Ballroom Foyer</i></p>	<p><b>Registration</b></p>
<p><b>Noon – 1:00 p.m.</b> <i>Senate Ballroom Foyer</i></p>	<p><b>Welcome Lunch &amp; Introductions</b></p> <p>The Institute welcomes attendees to the <i>State Tax Policy Seminar</i>. This opening lunch session will provide an overview of the meeting followed by introductions of faculty and attendees.</p> <ul style="list-style-type: none"><li>◆ <b>Steve Rauschenberger</b>, <i>President, Board of Directors, ISPL (bio)</i></li><li>◆ <b>Neal Osten</b>, <i>Executive Director, ISPL (bio)</i></li></ul>
<p><b>1:00 – 1:45 p.m.</b> <i>Senate Ballroom</i></p>	<p><b>Recapping the 2024 Session / Legislator Roundtable Discussion</b></p> <p>This session will provide an overview of state fiscal conditions, including an update on state tax and revenue trends, followed by a roundtable discussion among attendees about activity in their states.</p> <ul style="list-style-type: none"><li>◆ <b>Morgan Scarboro</b>, <i>Vice President, Multistate Associates (bio)</i></li></ul>
<p><b>1:45 – 2:15 p.m.</b></p>	<p><b>How States Tax Business Income</b></p> <p>States have various ways of taxing business income. Forty-four states and Washington D.C. tax corporate income and seven states tax businesses' gross receipts in lieu of, or in addition to, their corporate income tax. However, approximately 95 percent of U.S. businesses do not pay federal or state corporate income taxes. Instead, their owners allocate a share of their businesses' profits (known as "pass-through" income) in their taxable income under the individual income tax.</p> <p>As states differ in how they determine the amount of business income that is attributable to the business' presence and activity in the state, it can make calculating state income tax complex for businesses, particularly those that operate in multiple states. This session will provide an overview of how states tax business income and how different tax systems influence taxpayer behavior.</p> <ul style="list-style-type: none"><li>◆ <b>Nikki Dobay</b>, <i>Shareholder, Greenberg Traurig, LLP (bio)</i></li><li>◆ <b>Andrew Wilford</b>, <i>Senior Policy Analyst, National Taxpayers Union Foundation (bio)</i></li></ul>



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<p>2:15 – 2:35 p.m.</p>	<p><b><u>Combined Reporting 101</u></b></p> <p>For years, states across the country have debated the merits of separate versus combined reporting for corporate income taxation. Issues such as revenue volatility, transactions between related parties and complexity are always raised. This session will provide an overview of combined reporting and will analyze the key issues that states should consider when determining corporate tax structures, and specifically the relative merits of separate and combined reporting.</p> <ul style="list-style-type: none"> <li>◆ <b>Pat Reynolds</b>, <i>President and Executive Director, Council on State Taxation</i> (bio)</li> <li>◆ <b>Greg Matson</b>, <i>Executive Director, Multistate Tax Commission</i> (bio)</li> </ul>
<p>2:35 – 3:05 p.m.</p>	<p><b><u>Debating the Merits of Mandatory Worldwide Combined Reporting</u></b></p> <p>Advocates of mandatory combined reporting assert that its adoption will close loopholes, prevent other inappropriate tax planning options, and significantly increase tax revenues by eliminating or neutralizing the effects of transactions between related parties. On the flip side, advocates of separate reporting contest these revenue estimates and also argue that combined reporting unfairly distorts the amount of income or loss earned in a state and could result in taxation of income from affiliates' activity that is more accurately attributed outside the state. This session will feature a robust discussion of the merits/drawbacks of requiring combined reporting on a worldwide basis.</p> <ul style="list-style-type: none"> <li>◆ <b>Don Griswold</b>, <i>Senior Fellow, Center on Budget and Policy Priorities</i> (bio)</li> <li>◆ <b>Alan Pasetsky</b>, <i>Tax Policy Consultant, Global Business Alliance</i> (bio)</li> </ul>
<p>3:05 – 3:15 p.m.</p>	<p><b>Break</b></p>
<p>3:15 – 4:00 p.m.</p>	<p><b><u>Recent Trends in Digital Taxation</u></b></p> <p>As traditionally taxable products and services are increasingly offered digitally, state and local level governments continue to consider if and how to tax digital products. This session will provide an update of recent developments in the digital tax arena at the state and local levels and will provide an outlook for what may occur at the state and federal levels going forward.</p> <ul style="list-style-type: none"> <li>◆ <b>Deborah Bierbaum</b>, <i>Tax Policy Advisor, Charter Communications</i> (bio)</li> <li>◆ <b>Scott Mackey</b>, <i>Partner, Leonine Public Affairs</i> (bio)</li> <li>◆ <b>Nancy Prosser</b>, <i>General Counsel, Multistate Tax Commission</i> (bio)</li> </ul>
<p>4:00 – 5:00 p.m.</p>	<p><b><u>Taxation of Data and Advertising</u></b></p> <p>In 2021, the state of Maryland enacted the nation's first tax on revenue from online advertising. The law was immediately challenged in state and federal courts and may ultimately be struck down. But even though the outcome of that litigation remains in question, other states have considered, or are considering, alternative proposals that would tax digital advertising and/or data collection. This session will explore state efforts to tax data as well as how such a tax would affect businesses and consumers.</p> <ul style="list-style-type: none"> <li>◆ <b>Steve Kranz</b>, <i>Partner, McDermott, Will &amp; Emery LLP</i> (bio)</li> <li>◆ <b>Darrien Shanske</b>, <i>Professor, UC Davis School of Law</i> (bio)</li> <li>◆ <b>Michael Mazerov</b>, <i>Fellow, Center on Budget and Policy Priorities</i> (bio)</li> </ul>
<p>6:00 p.m.</p>	<p><b><u>Reception / Dinner</u></b></p>



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## Friday, June 28<sup>th</sup>

<p><b>7:00 – 8:30 a.m.</b> <i>Senate Ballroom Foyer</i></p>	<p><b>Breakfast</b></p>
<p><b>8:45 – 9:15 a.m.</b> <i>Senate Ballroom</i></p>	<p><b>Property Taxation</b></p> <p>The challenges posed by skyrocketing property values has underscored the importance of having an effective property tax system. This session will discuss the strengths and weaknesses of the taxation of real property and discuss options that states can consider to improve their property tax systems.</p> <ul style="list-style-type: none"> <li>◆ <b>Jared Walczak</b>, <i>Vice President of State Projects, Tax Foundation (bio)</i></li> </ul>
<p><b>9:15 – 10:00 a.m.</b></p>	<p><b>Update on the Taxation of Marketplaces</b></p> <p>In the years following <i>Wayfair</i>, it has become quite clear that in the understandable rush to ensure that marketplaces were collecting sales taxes which were legally due, many state marketplace laws failed to consider alternative business models, such as those of delivery network companies. This session will provide an update on state marketplace laws, including how they apply to new and evolving business models.</p> <ul style="list-style-type: none"> <li>◆ <b>Raj Lapsiwala</b>, <i>Senior Tax Manager, Instacart (bio)</i></li> <li>◆ <b>Michele Borens</b>, <i>Partner, Eversheds Sutherland (bio)</i></li> <li>◆ <b>Craig Johnson</b>, <i>Executive Director, Streamlined Sales Tax Governing Board (bio)</i></li> </ul>
<p><b>10:00 – 10:45 a.m.</b></p>	<p><b>The Future of Tax Administration</b></p> <p>In recent years, state tax administration has gone through significant transformation due to technological growth and has transitioned from heavy reliance on paper, to a primarily digital system. The speed and efficiency unleashed by this change have been incredible, and have opened the door to a world of possibilities. So, what lies ahead? Which technologies will tax offices take advantage of in the coming year, and which will have to wait? This session will provide an overview of what tax authorities and taxpayers can expect.</p> <ul style="list-style-type: none"> <li>◆ <b>Ryan Minnick</b>, <i>Chief Operating Officer, Federation of Tax Administrators (bio)</i></li> </ul>
<p><b>10:45 – 11:00 a.m.</b></p>	<p><b>Break</b></p>
<p><b>11:00 – 11:45 a.m.</b></p>	<p><b>Taxation of Services</b></p> <p>Traditionally, state sales tax applied only when goods, not services, were sold. However, in recent years, states have increasingly considered expanding their sales tax bases to include more services. This session will discuss recent developments in services taxation as well as the issues policymakers should consider if they are looking to expand their sales tax base.</p> <ul style="list-style-type: none"> <li>◆ <b>Matt Gardner</b>, <i>Senior Fellow, Institute on Taxation and Economic Policy (bio)</i></li> <li>◆ <b>Ryan Maness</b>, <i>Director and Counsel, Tax Policy, Multistate Associates (bio)</i></li> <li>◆ <b>Jared Walczak</b>, <i>Vice President of State Projects, Tax Foundation (bio)</i></li> </ul>
<p><b>11:45 a.m. – Noon</b></p>	<p><b>Wrap-up &amp; Closing Remarks</b></p> <ul style="list-style-type: none"> <li>◆ <b>Max Behlke</b>, <i>Deputy Executive Director, Institute for State Policy Leaders (bio)</i></li> </ul>