

Speaker 1 ([00:00](#)):

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Nikki Dobay ([00:59](#)):

Hello and welcome to Gettin' Salty, a state and local tax policy podcast hosted by Greenburg [inaudible 00:01:06]. My name is Nikki Dobay, shareholder in the Sacramento and Portland, Oregon offices. I am super excited today to be joined by Sharonne Bonardi, the president and executive director of the Federation for Tax Administration. Sharonne, thank you so much for joining me today.

Sharonne Bonardi ([01:27](#)):

Thanks so much for having me, Nikki.

Nikki Dobay ([01:29](#)):

So before we get into our discussion about the Federation of Tax Administrators, FTA, I always ask guests that are new to the podcast how they got into state and local tax. And so how did you do it?

Sharonne Bonardi ([01:46](#)):

Actually, I always say that state and local tax found me. So when I graduated law school, the job market was poor. I wanted to be an employment law attorney and I was offered a position with the Maryland Department of Labor Licensing and Regulation. So I started in unemployment insurance tax and transferred to the Maryland comptroller's office as a hearing officer where I was able to hear all tax matters on behalf of the state. And I stayed there for the majority of my career. I left temporarily to serve as an administrative law judge for the state of Maryland, and then I returned and assumed numerous managerial positions with the office of the comptroller. And then I was appointed assistant director, deputy director, and director of audit/compliance division, which had all of the audit appeals, abandoned property, as well as all the state tax collections for Maryland. And then I was appointed deputy comptroller by Comptroller Peter Franchot in October of 2015 and served in that role until I retired. So that was my entree into the SALT world.

Nikki Dobay ([03:03](#)):

Well, I think I've only had one guest so far that has said they wanted to be a tax lawyer or a state/local tax lawyer since they were very small. So you're in good company with all of us who also kind of stumbled upon it and just happened to be very happy with our stumble. So you have been with the FTA for how long now?

Sharonne Bonardi ([03:27](#)):

Actually, I joined FTA in January of '22, so just short of a year and a half as the executive director, but I've had a long history with FTA. I have been past board president as well as other positions on the executive committee, and was actively involved when I was the division director for compliance when I was able to serve on various panels on behalf of FTA.

Nikki Dobay ([03:57](#)):

So for our listeners that aren't familiar, to the extent you want to talk about the history and the mission of the FTA, what do people need to know about this organization?

Sharonne Bonardi ([04:10](#)):

Well, I think what's fascinating about FTA is that Federation Tax Administrators is the only association that has all 50 states, as well as major cities and the District of Columbia. So we have New York City and Philadelphia. We also intimately have US territories who belong to the Federation. So we like to say we're the full service organization for all the departments of revenue in the country. So FTA actually was organized in 1937 and it began with the North American Gas Tax Conference and the National Association of Tax Administrators and the National Tobacco Tax Association. Then in 1984, I believe ... yes, 1984, the three associations consolidated into one organization, the National Association of Tax Administrators, and that was composed of that motor fuel tax and the NATA, National Association of Tax Administrators, and the motor fuel and tobacco sections of NATA. And then in June of 1988, NATA merged with FTA, with FTA being the surviving name of the association. And fun fact is both the MTC, the Multi-state Tax Commission, and Streamlined Sales Tax Company Board were all formed from FTA initiatives, so FTA is the oldest association.

Nikki Dobay ([05:43](#)):

Okay. I had no idea that those associations kind of grew out of FTA. And it's also now when ... because I often get confronted with, "You can't make all the states do something," I can say, "Well, look at FTA. They got everybody on board." So I think that's huge.

Sharonne Bonardi ([06:03](#)):

Keeping in sovereignty in mind always, absolutely.

Nikki Dobay ([06:07](#)):

Of course. Of course. I'm not trying to take that away either, but we all just want to follow the same path sometimes. So what is your role and maybe how do you see it evolving, or what is really your goal here in your current position with the organization?

Sharonne Bonardi ([06:28](#)):

For me, it's exciting as executive director to build on the rich history of FTA, and as tax administration is modernizing and has been modernizing for FTA to assist with that modernization process. And not just from a technology perspective, but just from leadership perspective. And we went through a strategic planning exercise as I was onboarding as executive director. And unfortunately I was a member of the board and helped participate in that even before becoming executive director. So that was a very exciting time for me. And you can visit our website, which is [www.taxadmin.org](http://www.taxadmin.org) and see our five-year strategic plan. And from that strategic plan you'll see that we have redefined the vision of FTA and we want to be the center of excellence for tax administration. And we believe we are on that journey.

([07:31](#)):

We didn't alter our mission. Our mission has always been to provide our members with knowledge, tools, and relationships in support of tax administration, which further is voluntary compliance while preserving, protecting, and enhancing tax revenue. So as the executive director, I work with our board of trustees as well, as our member states, our staff, and other associations so that we are aware of things that are impacting state tax administration and how we can be a resource for associations, the federal

government, state governments as they have questions that may impact state tax administration. And as four of the key priorities of FTA, one is around promoting uniformity in tax administration with the excise taxes, motor fuel, tobacco, cannabis, and alcohol taxation, as well as leading national efforts around standardization of forms and procedures to help facilitate state tax return filings and remittances.

[\(08:45\)](#):

Coordinating electronic filing, we just ended our E-file refund protection symposium last week in Oklahoma City. So that's a major priority for us, as well as working with states and taxpayers to assess the impact of new business processes on tax administration. So that has been historically the role of FTA and I want to leverage that, but I also want to and have, I believe since being in this role, taken some of the practices that I had in the state of Maryland. When I was deputy comptroller of Maryland I worked with our local CPA association as well as the Maryland BAR Association to have conversations and bring them into the discussion when there was new legislation or any potential legislation so that we could see the impact it had on tax practitioners and taxpayers and not just look through the lens of the state tax administrator. So that's something that I think was very important, worked well in Maryland, and I have spent the past year just refreshing some of those relationships.

[\(09:59\)](#):

We've always had them, but wanted to make certain that the right associations knew me and that this was a priority for the board and for the FTA team. So we've been more engaged with the AICPA as well as the ABA. And we meet regularly of course with MTC, the National Association of Budget Officers. We have a strong relationship with NTSL, NAST, and Ryan Minnich, who is now our COO, was our former technology director and he has a very strong relationship with NAST still. So whatever associations who have interest in collaborating with FTA or want to have conversations with FTA on how we can better collaborate, we would love to be part of that discussion. So that's been a priority for me.

Nikki Dobay [\(10:59\)](#):

Awesome. So just a couple of things to unpack there. So your work with MTC and Streamline, I mean I know those relationships have always been there, so will everybody just be more engaged with one another? Is that kind of the goal here, is that all these organizations will really try to ... I don't know if coordinated is the right word, but really just making sure everybody's talking to each other about the issues that they're working on?

Sharonne Bonardi [\(11:26\)](#):

Yes. As I said, there have been strong relationships, especially with MTC and Streamline. Many of the board members of FTA are also board members on MTC. So we truly know when there's commonality and issues and we collaborate when necessary in those areas. But yes, the goal is when there is an issue that may cross other state associations, such as National Association of Budget Officers, or NAST, or NTSL, we want to make certain that we all have conversations and then bring in others such as tax practitioners, and if necessary at the association level for both the BAR and CPAs so that we can all solve our nation's tax issues in a collaborative manner. We want to know what all stakeholders' interests are.

Nikki Dobay [\(12:24\)](#):

Yeah. So on that point, how then, if folks on the industry side or practitioner side want to get involved, what are some of the ways that they can do that?

Sharonne Bonardi [\(12:36\)](#):

Sure. We host numerous meetings and conferences -

Nikki Dobay ([12:41](#)):

Which are wonderful.

Sharonne Bonardi ([12:43](#)):

And later I can share some stats with you just so that you know how engaged we are, but several of our meetings are open to non-government, so I would invite practitioners to attend our annual meeting. We have one that is scheduled in Providence, Rhode Island this summer, June 11th through 14th. And that is an excellent way to become introduced to FTA. We have numerous presentations with representation from most all states and the tax commissioners around the country, as well as presenters from industry at these meetings. We would love to have more practitioners actually serve on panels. We have a whole legal breakout at our annual meeting and there are opportunities to of course take those meetings and we can produce a certificate for you present to your local associations for CPs and other CLE type accreditation.

([13:53](#)):

So we invite you to attend our conferences. We have four regional meetings, and again, you can visit our website for those actual dates, but they are based on geographic location. So the southeastern region meets in Little Rock, Arkansas, the Midwestern meets in Madison, Wisconsin, the northeast states meet in Wilmington, Delaware, and the western states are meeting in Reno, Nevada this year. So you have many opportunities to be able to engage at that level. And as part of the modernization effort with FTA after coming through the pandemic and seeing the impact the pandemic has had on in-person conferences and meetings, FTA has also started webinar series, which we've done that in the past, but we want to increase those offerings to our members and to others who have interest in the topic areas. So as we look to have more of those, we would love to have representation from practitioners so that your voices can be heard in these discussions as well.

Nikki Dobay ([15:04](#)):

And I will just give a plug for all of your meetings. I think I started attending those when I joined COST back in 2015. And not only is it so nice to be around so many welcoming people, but as now a practitioner and when I was working at COST, those relationships are just really key to getting so much accomplished. So whether we're talking about a national issue that we're all working on solving together, or from a practitioner's side, whether you have a real tricky client situation and you just need to find the right person within an agency to talk to, getting to know the folks that go to those meetings and that are engaged is just really invaluable. And the content is wonderful and the folks at FTA and Charlie Holmes does a wonderful job of putting all those programs together. So really just cannot say enough good things about those meetings and also just the impact they've had for me in what I do on the industry side.

Sharonne Bonardi ([16:14](#)):

And thanks for referencing COST, because we appreciate that relationship as well. COST will reach out to us when there are issues or concerns that they may have and they strongly support our conference and we welcome those conversations. So thank you so much for mentioning cost.

Nikki Dobay ([16:34](#)):

Definitely. So now something near and dear to my heart, we'll talk a little bit about the multi-state POA project that is kind of going strong. So for the listeners, we've probably referenced it a few times, but there is an effort afoot to get all of the states to accept a single multi-state power of attorney form. This will not replace any state's own power of attorney form. It's something that the states would be accepting in addition to their state specific form. We've got a form, we've got addendums, working through instructions.

[\(17:17\)](#):

And there are five states that will currently accept this form: Colorado, Idaho, Illinois, Kansas and Texas. And I've been working with several other states, another five or seven that hopefully will be accepting it in the very near term. This currently is just kind of a physical form, a PDF that the states are just agreeing to accept in any format that they currently accept their power of attorney form, but been working with the FTA on this and the MTC previously, but really shifting focus to really collaborating very closely with you all. And the FTA will really be moving forward an electronic version of this. So do you want to provide some insights on what the FTA will be ... how be engaging in this process?

Sharonne Bonardi [\(18:14\)](#):

Sure. I can just add a very high level. At the meeting that we just had in Oklahoma City, we have an eStandards committee. And that committee met and we shared with them the work that you're doing with MTC on the paper form. So from that paper form, they'll take certain data elements that they will then be able to program into the schema that the states will use for electronic filing. So it will make the form more readily available for any practitioners or taxpayers who are also following an electronic manner. So we're really excited because we had an electronic POA that had not been adopted by all of the states, so saw that this was a great opportunity to take the paper form and the electronic form and then we can work with you and MTC to promote the forms in both their paper and electronic version. So we're glad to be able to assist.

Nikki Dobay [\(19:17\)](#):

And I am just very thankful and excited to be working with you all on this, because I know it makes the conversations I'm having with the individual states much smoother and easier when they know that you know all and organizations like the MTC have kind of provided their blessing and agree that this is a good effort. And again, I'm going to use the that it is possible to get all 50 states to do something. Thank you to the FTA's great work. So Sharonne, before we go, any final words or thoughts on the FTA? And we're going to get to a few fun things, but just any last tidbits that you'd like to share?

Sharonne Bonardi [\(19:58\)](#):

Sure. Just quickly as part of the whole strategic planning process, we've made lots of effort and progress into modernizing our website as well. So we did launch a new website in February of this year, so we're really excited about that. We are still working on some of the back end of organizing content to make it more user-friendly, but we're really excited about the look and feel of the website and see it as an opportunity to share content and information, not just for our members, but publicly. Also, as part of the strategic planning process, we are currently serving all the states and the goal is to produce an annual report of certain key data and statistics that we're asked quite frequently from members in the public and look forward to hopefully having that at the annual meeting to share with everyone and that it would be an ongoing survey and report that we're able to share.

[\(21:06\)](#):

And we also revised our newsletter, which we have a weekly newsletter that gives updates on various cases and legislation and things that are happening within state tax administration, as well as the IRS. So we're really excited about these things because they align with our five-year strategic plan, and actually there are six strategic goals that are related to that strategic plan. And they're around accountability, sustainability, and transparency is one, collaboration is another, communication is the third, education and training, technology and resources, and uniformity and standards. So I feel that we've made lots of progress in this five year strategic plan and look forward to making more in the future.

Nikki Dobay ([22:00](#)):

Well that all sounds great, and I obviously look forward to continuing to work with you all in any way that I can as you're all kind of moving those efforts forward. And we always have thoughts on the industry practitioner side, so always glad to be a sounding board.

([22:19](#)):

Well thank you so much for chatting with me about the FTA, and I think this will be very informative for folks who maybe don't quite understand what all the different acronyms are that we are constantly inundated with in the SALT community. But before we go, a few fun things. So before we leave the topic of SALT, any kind of favorite SALT updates or items for the week? And sometimes it doesn't have to be this week. The one I've been thinking of actually, it's pretty much on track. I'm just so excited about the multi-state POA form and I'm really excited that almost daily a new state kind of reaches out to me or I hear back from a new state. So I'm just super excited about the fact that I'm hoping to get to 10 soon and then go from there. So that's the fun one for me, but how about for you?

Sharonne Bonardi ([23:18](#)):

It's always fun when we're able to get collaboration and progress in any area like that. So I won't say maybe fun, but something that is always of interest for us is anything involving state sovereignty and taxation. So on our website you'll find various resolutions that the FTA has and they sent around remote work of course and remote sales, but I think what popped in my mind is I was reading just this morning and there are some cases involving the Tax Injunction Act. So there's one that is in California right now, Online Merchants Guild, which we know was in Pennsylvania, but this is Online Merchants Guild v. [inaudible 00:24:05] involving Amazon third-party sellers. So the California Supreme Court is to visit the issue of the Tax Injunction Act and whether or not it bars federal lawsuit against California to enforce the registration and tax payments on the guild's past sales. So we'll definitely be watching that, among many other things.

Nikki Dobay ([24:30](#)):

Awesome. All right. And then this is the really fun part, the surprise non-tax question

Sharonne Bonardi ([24:35](#)):

I hate surprises.

Nikki Dobay ([24:37](#)):

No, I think this one will be -

Sharonne Bonardi ([24:40](#)):

Go easy. Go easy.

Nikki Dobay ([24:41](#)):

I promise. I promise.

Sharonne Bonardi ([24:42](#)):

Okay.

Nikki Dobay ([24:43](#)):

So I always try to consider what does my guest ... different aspects of their life. So I know you travel a lot and you're about to really kick off your conference season, although maybe you kicked it off last week because you've got several ... you've got the annual meeting coming up, then all the regionals, and then I know you go out -

Sharonne Bonardi ([25:06](#)):

We actually have 28 FTA organized in-person meetings, believe it or not.

Nikki Dobay ([25:11](#)):

So you travel a little bit. So are you the type of person that gets to the airport early or are you a last minute airport person? And I'll answer first. I am completely last minute. I push the boundaries almost every time I'm at the airport or have a flight. And most recently I got to the airport about 39 minutes before my flight took off and I made it, but I don't recommend it because it really does stress me out, despite my doing it way too often. But this was one where it was a little ... I just constantly am like, "Oh, five more minutes, five more minutes." And then the Uber was late and then the Uber driver was very difficult. So I'm a super last minute airport person and I know that stresses people out. So do you like to get there early and have a relaxing time, or are you running through airports like I am?

Sharonne Bonardi ([26:11](#)):

So not as close as you are. Accidentally one time I had the wrong flight time and then I panicked when I was taking a shuttle, but I like to get there between an hour and 15 to an hour and a half ahead. I'm not someone who wants to get there two hours and sit and work. No, I want to time it just right so that I don't have to rush to get on the flight, but I don't want to have to sit there a long time, wasting time.

Nikki Dobay ([26:45](#)):

Yeah, that's always my ... I never want to sit there too long and then I'm always like, "Well, I guess I just got a little extra exercise for the day." Well Sharonne, thank you so much for this interview and for chatting with me. And thank you to the listeners for tuning in. My name is Nikki Dobay, and information about mine and Sharonne's contact information will be in the show notes. So please join us again in a few weeks, and thank you so much for tuning in.