

Jim Beall

California Assembly Member



Jim Beall knows Assembly District 24 like the back of his hand. His life – both public and personal – has been singularly tied to the region.

Born and raised in San Jose, educated at Bellarmine College Preparatory and San Jose State University, Beall began his career in politics at the age of 28 when he was elected to the San Jose City Council. He is the youngest person ever to serve on the City Council.

After 14 years on the council, he was elected to the Santa Clara County Board of Supervisors where he served three terms. In 2006, he won the Assembly District 24 race.

Since arriving at the State Capitol, he has focused on [health care](#); creating more jobs in this tough economy; upgrading our [transportation](#) – from mass transit to roads; improving the [foster care system](#); getting high speed rail moving; nurturing [green technology](#); and seeing that people with disabilities are treated fairly.

He believes government should offer a "hand up not a handout" to people who need it. It's a philosophy that has guided him in strengthening county and state human service programs throughout his career.

Assemblymember Beall also believes that prevention – attacking the root causes before it grows -- is the best way to solve problems. Consequently, he has fought to undercut alcoholism's and drug addiction's toll on California, factors that have contributed to prison overcrowding.

Assemblyman Beall's interests reflect his assignments. He is chairman of the Assembly Human Services Committee. He serves as the chairman of the [Select Committee on Alcohol and Drug Abuse](#), and the Select Committee on Foster Care.

He is also a member of the Committee on Revenue and Taxation; the Committee on Jobs, Economic Development, and the Economy; and the Budget Subcommittee #1 – Health and Human Services.

When he isn't in Sacramento, Assemblymember Beall works out of his district office in downtown San Jose, conferring with constituents or attending speaking engagements.

And when he manages to have a few spare moments to himself, he likes to read (generally non-fiction related to policy issues), hike, and hunt for stones that fuel his hobby, lapidary. He and his wife, Pat, have been married for more than 25 years, and live in San Jose's Cambrian district. Assemblymember Beall has two stepsons.

<http://asmdc.org/members/a24/>

Dean Andal – Director

PwC

Dean was a former California Assemblyman who was the chief Republican budget negotiator and member of the Revenue & Taxation and Ways & Means committees. For eight years he served as a publicly elected Member at the State Board of Equalization where he served as chairman. He also served as a member of the three person California Franchise Tax Board. In these roles, he ruled on over 4,000 sales, income, property, and specialty tax appeals. He was a strong advocate for tax reform, governmental efficiency and taxpayer service - receiving the Friend of Taxpayers award from the California Taxpayers Association. Dean was appointed by the speaker of the US House of Representatives to the U.S. Advisory Commission on Electronic Commerce to develop national policy regarding the taxation of electronic commerce - he was the author of the majority report of the commission.

Dean's focus is assisting clients on California tax matters where his expertise from his many years at the State Board of Equalization can be applied to sales and use tax, income tax controversy, and enterprise zone matters.

Joshua D Odintz

Baker & McKenzie LLP

Washington, DC

Partner

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Joshua Odintz is a partner in Baker & McKenzie's North American Tax Practice Group. Mr. Odintz has over 12 years of tax experience, including high-level government positions with both the U.S. Department of the Treasury and the Senate Finance Committee.. He is a frequent speaker at ABA Tax Section, NY State Bar Tax Section, Practising Law Institute and Federal Bar Association tax meetings and conferences.

Practice Focus

Mr. Odintz specializes in tax controversy and tax policy matters. He previously served as a Senior Advisor for Tax Reform to the Assistant Secretary at the U.S. Department of the Treasury, where he advised Senior Treasury officials on tax reform options and issues. Mr. Odintz also served as the Chief Tax Counsel to the President's National Commission on Fiscal Responsibility and Reform, and was instrumental in formulating the tax proposals that were contained in the Commission's report, entitled the Moment of Truth. Additionally, Mr. Odintz served as the Acting Tax Legislative Counsel at the Treasury.



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practice areas

Tax
Tax Controversy & Litigation
State & Local Tax Services

bar admissions

California

Kimberley M. Reeder is a partner in Morgan Lewis's Tax Practice. Ms. Reeder focuses her practice on state and local taxation issues and has counseled clients on significant state tax controversy, planning, and compliance matters. Her key areas of focus within state income/franchise tax include nexus, state conformity to federal income tax provisions, apportionment, composition of the combined reporting group, distinguishing business and nonbusiness income, and applicability of state credit provisions. In the sales/use tax area, she focuses on taxability determination, particularly as it relates to software and services providers, nexus, and applicability of exemptions. Ms. Reeder has also advised numerous clients on the state tax consequences of business reorganizations and federal/international tax planning.

Prior to joining Morgan Lewis, Ms. Reeder was a tax principal at KPMG and the partner in charge of state and local tax for its Bay Area Business Unit. In this role, she managed approximately 25 state and local tax advisors and consulted on numerous California and multistate income/franchise and sales/use tax issues arising in the context of controversies, compliance, and financial reporting. Before that, Ms. Reeder was a partner at an international law firm, where she assisted clients with state tax planning and controversies at the protest, appeals, and settlement stages.

Ms. Reeder received her J.D., with honors, from the University of North Carolina School of Law in 1998 and concurrently received her M.P.P. in public policy from Duke University. She received her B.A. in political science from Yale University in 1991.

Ms. Reeder is the immediate past chairperson of the California State Bar's State and Local Tax Committee and is on the Executive Committee of the American Bar Association's State and Local Taxes Committee. She has spoken at numerous conferences and is a frequent speaker for the Tax Executives Institute, the Institute for Professionals in Taxation, the Council on State Taxation, and the American Bar Association.

Ms. Reeder is admitted to practice in California.

honors + affiliations

Member, Executive Committee, American Bar Association's State and Local Taxes Committee

education

Duke University, 1998, M.P.P. (Public Policy)
University of North Carolina School of Law, 1998, J.D., With Honors
Yale University, 1991, B.A. (Political Science)

Mark J. Betker

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Mark is a Tax Partner in the International Tax Services group of PwC based in San Jose. He has over 16 years of experience in international taxation and specializes in assisting multinational companies reduce their global tax burden. His expertise includes structuring outbound investment from the United States into other jurisdictions, structuring for global intellectual property exploitation, use of tax efficient internal debt, repatriation planning, foreign tax credit planning, cross-border acquisitions and divestitures, and related income tax reporting matters.

Mark has served clients in a number of industries, including both public and private companies, as well as U.S. and non-U.S. based companies. He has advised many of the leading companies in the software, internet, semiconductor, and entertainment and media sectors. Prior to moving to San Jose, Mark spent time in the Denver and Detroit markets.

Mark is a core member of the Firm's Value Chain Transformation, Integrated Global Structuring, and Post-Deal Integration Teams.

Mark received his Masters in Accounting and B.B.A. from the University of Michigan. He is a licensed C.P.A. in California, Colorado and Michigan and is a member of the AICPA and the International Fiscal Association.

Mike Hauswirth

Tax Counsel

House Ways and Means Committee

In February 2011, Mike Hauswirth joined the Democratic staff of the Committee on Ways and Means as tax counsel. Before joining the Ways and Means staff, Mike spent three years working for the staff of the Joint Committee on Taxation as legislation counsel. While working for the Joint Committee, Mike worked on several major pieces of tax legislation, including the TARP, the American Recovery and Reinvestment Act, the Patient Protection and Affordable Care Act, and the HIRE Act. Immediately prior to joining the staff of the Joint Committee, Mike was a partner in the Washington, D.C. office of the law firm Kirkland & Ellis LLP.

Annette Nellen, CPA, Esq. San José State University

Annette Nellen is a professor in and director of San José State University's Masters of Science in Taxation (MST) program. She teaches courses on tax research, accounting methods, high technology tax matters, property transactions, individual taxation, state taxation, ethics, and tax policy and reform. She chairs the SJSU Athletics Board and was the chair of the SJSU Academic Senate from May 2003 to May 2005.



Annette is a frequent speaker and author on tax policy and reform topics. She is a monthly contributor to two AICPA online newsletters –*Tax Insider* and *Corporate Taxation Insider*. She was the lead author of the AICPA's *Tax Policy Concept Statement No. 1—Guiding Principles of Good Tax Policy: A Framework for Evaluation of Tax Proposals*. During tax reform discussions of the 1990s, she wrote *A Journalist's Handbook for Tax Reform* for the Tax Foundation. In the taxation of technology area, Annette is the author of *Amortization of Intangibles*, published by Bureau of National Affairs (BNA), part of the Tax Management Portfolios (#533-3rd).

Annette has served on the Tax Executive Committee of the AICPA and the board of the American Tax Policy Institute. She is a former chair of the ABA Tax Section's Sales, Exchanges & Basis Committee. Annette is the current chair of the AICPA's Individual Taxation Technical Resource Panel, having served on this panel since 2006. In addition, she is a member of the Executive Committee of the Tax Section of the California State Bar.

In 2000, Annette served on the academic panel that advised the Joint Committee on Taxation staff for the tax law simplification study submitted to Congress in 2001. She has also testified before tax-writing committees of the California legislature and state tax commissions, as well as the House Ways and Means Committee (April 13, 2011 on behalf of the AICPA) and Senate Finance Committee (9/20/11).

Annette is a graduate of CSU Northridge (BS Accounting), Pepperdine (MBA), and Loyola Law School (JD). Prior to joining SJSU in 1990, Annette was with Ernst & Young and the IRS (revenue agent and lead instructor).

Annette maintains various web sites on taxation, as well as the *21st Century Taxation Website and Blog*; see http://www.cob.sjsu.edu/nellen_a/.

A screenshot of the website "21st Century Taxation". The page has a navigation menu at the top with links: ABOUT, FEDERAL TAX REFORM, MULTISTATE TAX REFORM, CALIFORNIA TAX REFORM, TAX ODDITIES, THE BLOG. Below the menu is a secondary navigation bar with links: PL86-272 50TH ANNIV., BOOK REVIEWS, LINKS/MISC, PROF. NELLEN'S WEBSITE. The main content area features a graphic on the left titled "Modern Tax Architecture" showing a calculator, ruler, and tax forms. To the right is the title "21st Century Taxation" in large blue font, with the subtitle "Tax Reform - Modernizing Tax Systems, Following Principles of Good Tax Policy" below it. Underneath the graphic is the text "About the 21st Century Taxation website" followed by a bulleted list of links and news items:

- Federal Tax Reform - news, hearings, reports and links - [HERE](#)
- August highlights - "VAT Lessons for U.S. Tax Reform," *AICPA Corporate Taxation Insider*, 8/25/11; "Lower the sales tax - but reform what gets taxed," op ed in Mercury News, 7/24/11, "Creating More Sales Tax Collectors," *AICPA Tax Insider*, 7/14/11; "PTIN - The Continuing Sequels," *AICPA Tax Insider*, 6/9/11

<http://www.21stcenturytaxation.com/>

Oksana Jaffe was appointed Chief Consultant to the Assembly Committee on Revenue and Taxation in the spring of 2008. In this role, Ms. Jaffe provides technical assistance to Assembly Members on tax law, analyzes legislation, provides tax counsel in connection with the annual budget process, organizes periodic hearings to provide a forum for reviewing tax issues, and acts as a liaison between the California Assembly and various state tax agencies. Ms. Jaffe represents the Committee on Revenue and Taxation as an advisor to the Franchise Tax Board and the Executive Committee of the Tax Section of the California State Bar.

Before joining the Committee, Ms. Jaffe served as a deputy Legislative Counsel at the Legislative Counsel Bureau for more than six years, specializing primarily in state and local tax law. Ms. Jaffe started her professional career as an international tax associate with the Los Angeles office of Deloitte LLP and then served as a tax attorney with Howard Rice, San Francisco, where she practiced international and federal corporate tax law for several years. Ms. Jaffe received a B.A. and M.A. in Philosophy from Kiev National University in Ukraine, a J.D. from Rutgers University School of Law, and a LL.M. in Taxation from New York University School of Law.

M. David Ruff

M. David Ruff serves as Principal Consultant to the Assembly Committee on Revenue and Taxation, where he analyzes legislation relating to income taxes, sales and use taxes, and various special taxes administered by the State Board of Equalization. David was previously an attorney in the Sacramento office of McDonough Holland & Allen PC and, before that, a Special Deputy District Attorney in Marin County. David earned his law degree in 2002 from the University of California's Boalt Hall School of Law. He received his undergraduate degree in political science, *summa cum laude*, from the University of California, Davis in 1999.