

**Honoring  
Shellie L. Hughes**

**WHEREAS**, Shellie L. Hughes, Chief Legal Advisor, has completed over five years of remarkable and outstanding service in the Office of Honorable Jerome E. Horton, Member of the California State Board of Equalization (BOE) representing the 3rd District and will start her new position as Chief Deputy Executive Director with the State of Nevada Department of Taxation; and

**WHEREAS**, Shellie L. Hughes was admitted to the State Bar of California in December 2006 and has served on the Executive Committee of the Taxation Section of the State Bar of California, the California State Bar Young Tax Lawyers, and the California State Bar Young Tax Lawyers—Sacramento Area Chapter; and

**WHEREAS**, Shellie L. Hughes' extensive experience in the tax field began in 1993 as she was an Office Manager and Bookkeeper with Sierra Pacific Apparel, Inc. and later opened her own bookkeeping business in Modesto, Hughes Consulting, Inc.; Shellie L. Hughes worked as a Graduate Student Assistant with the California Franchise Tax Board, then as a Legal Intern with the Commission on State Mandates, and became an Accounting/Human Resources Manager with Advantage Routes Systems, Inc. in 2006 recording financial transactions, preparing payroll, drafting company policies, verifying company compliance, developing financial reports, and many more; and

**WHEREAS**, Shellie L. Hughes began her career with BOE as a Tax Counsel in July 2007 drafting decisions and recommendations for administrative proceedings, conducting legal analysis, applying and interpreting the Revenue and Taxation Code involving individuals and organizations, and participating as a hearing officer in taxpayer appeal conferences involving proposed tax assessments and the Cigarette and Tobacco Products Licensing Act; and

**WHEREAS**, Shellie L. Hughes joined the Office of Honorable Jerome E. Horton as a Tax Counsel and later became a Chief Legal Advisor in which she demonstrated great acumen and expertise in reviewing and preparing Board Meeting materials, conducting legal research and analyzing legal problems, leading and collaborating with a team of Tax Counsels, meeting with constituents and legal staff to identify and resolve state tax issues and litigation, and directing legislative staff on legislative actions and measures; and

**WHEREAS**, Shellie L. Hughes has provided tremendous support in developing, presenting, and preparing technical and legal recommendations to the Board regarding innumerable tax appeals, pending legislation, litigation, legislative matters, and tax policies and has been instrumental in continuing the efforts of Honorable Jerome E. Horton to revitalize and improve the services provided by the BOE to California taxpayers; and

**WHEREAS**, Shellie L. Hughes has been a committed, knowledgeable, and exceptional employee, a supportive and empowering leader, an exemplary and accomplished team player, and a genuine and trustworthy friend whose prescient initiative, efforts to continuously exceed expectations, and contagious smile uplifted the atmosphere in the office; and

**WHEREAS**, Shellie L. Hughes has served the State of California with distinction, completing her service as a Chief Legal Advisor for Honorable Jerome E. Horton, and will be continuing her invaluable service with the State of Nevada as a Chief Deputy Executive Director with the Department of Taxation; and now: Therefore be it

**RESOLVED**, that we, the Members of the Board, do hereby extend to Shellie our highest commendations for her outstanding record of personal and professional achievement and for her dedicated service to the State Board of Equalization and to the State of California; our congratulations on her new assignment, and very best wishes for continued success in her endeavors as a Chief Deputy Executive Director with the State of Nevada Department of Taxation.

Dated this 25th day of May, 2016