

Patrick J. Reynolds is President & Executive Director of the Council On State Taxation (COST), where he has served since 2016. COST, with a membership of over 500 multistate corporations, is dedicated to preserving and promoting equitable and nondiscriminatory state taxation of multi-jurisdictional entities. He serves on the Advisory Board of the Paul J. Hartman State and Local Tax Forum. He also serves on the Board of Directors and as President of COST's research affiliate, the State Tax Research Institute (STRI). Prior to joining COST he was Senior Managing Counsel with J. C. Penney and for 14 years provided legal support for audits, litigation, and appeals for income, franchise, sales/use, property and transfer taxes, as well as unclaimed property. Pat started his career with Price Waterhouse in Omaha, Nebraska, and subsequently served for six years as an attorney in the Nebraska Department of Revenue's Legal Division. He received his JD from Creighton University School of Law and his BSBA – Accounting from the University of Nebraska at Omaha. He is a member of the Nebraska and Texas state bars and is a licensed CPA in Texas.