

**James R. Asay (Jim)** is Director – Corporate Tax for Sempra Energy in San Diego, California where he leads a team responsible for state and local taxes including ad valorem taxes, sales/use taxes, utility user taxes and franchise fees, federal excise taxes, state non-admitted insurance taxes, Canadian GST, business licenses, certain aspects of state income taxation and other various taxes/fees.

He began his career in the tax field more than 25 years ago as a sales/use tax auditor for the Utah State Tax Commission and, prior to joining Sempra early in 2002, he held sales/use and property tax positions with two large manufacturing companies and a firm that specialized in “soft skills” training. Mr. Asay earned a B.S. degree in Accounting from Weber State University. He is a Certified Member of the Institute for Professionals in Taxation and is a former President and Executive Board Member of the National Association of Property Tax Representatives – Transportation, Energy, Communications (NAPTR-TEC). In addition, he represents Sempra as a member of both the Board of Directors and Executive Committee of the California Taxpayers Association and currently serves as the association’s Treasurer. He was the driving force behind the litigation that led to the California Supreme Court’s precedential property tax opinion regarding treatment of intangible property in *Elk Hills Power, LLC v. State Board of Equalization* (2013) 57 Cal.4<sup>th</sup> 593.