



## *Stillwater Pioneer Athlete Memorial*

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### JAMES LOUIS MILLER

May 21, 1949 - June 16, 2008

Stillwater High School Class of 1967

17th Annual Memorial Induction Ceremony

October 13, 2012

James Louis Miller was born May 21, 1949 in Stillwater, Oklahoma to Dr. James M. and Nancy Miller and left us on June 16, 2008 at the age of 59.

James loved sports and began playing as a youngster in the Stillwater Parks and Recreation League. While at Stillwater High School, he lettered in three sports. He played tackle and was the beloved kicker for the Pioneer football team earning the nickname "Milo". James played forward on the basketball team and participated in SHS baseball.

His extracurricular activities included being a member of the Stillwater Church of Christ where he was particularly interested in local and international mission work. He was part of the Campaign for Christ team with which he worked in Europe during his high school years.

Upon graduation from Stillwater in 1967 he became the kicker for Harding University in Searcy, Arkansas. He received his Bachelor of Science degree from Oklahoma State University in 1971 and attended the University of Oklahoma Dental School.

James completed a Masters in Psychology from University of Central Oklahoma and served as a counselor at The Oklahoma Department of Human Services and the Oklahoma State Penitentiary in Lexington. James had a passion for counseling others and volunteered his services to various organizations. Most notably he helped victims of the Oklahoma City bombing in 1995.

Jim Miller entered law school at Oklahoma City University and received his Juris Doctorate in 1987. However, he began his long and illustrious career at the Tax Commission while still in law school in 1984. After his first two years of practicing, Jim was promoted to Senior Tax Attorney in the Office of General Counsel. During his more than twenty years of practice with the OTC, Jim became the agency's preeminent expert in corporate income tax law, prevailing in such cases as *Blitz U.S.A., Inc. v. Oklahoma Tax Commission*; *GTE Southwest, Inc. v. Oklahoma Tax Commission*; *General Accessory Manufacturing Company v. Oklahoma Tax Commission* and, most notably, *Geoffrey, Inc. v. State of Oklahoma, ex rel. Oklahoma Tax Commission*, which had repercussions nationwide in stemming the tide of asset reallocation for tax avoidance purposes.

James enjoyed participating in tennis, snow-skiing and sailing throughout his life. He also was a huge OSU athletics fan going back to his youthful days as a ball boy for Henry Iba. James was a devoted father to his daughter Alicia and adored his granddaughters Shae, Quin and Adeline.

*Presenter*

*John Nelson*

*Stillwater High School Class of 1967*