

# Memorial Resolution for Hardy Raymond Moyers

Hardy Raymond Moyers passed away on Sunday, December 2, 2018. He was 86 years old.

Hardy was born on August 31, 1932, in Fayetteville, Tennessee. He was reared there and received his primary and secondary education in the public schools of Fayetteville and Lincoln County. He then went to Vanderbilt University, where he was a member of Alpha Tau Omega fraternity and graduated in 1954. Hardy decided he liked Vanderbilt and stayed there for law school, graduating in 1957. Upon graduation from law school, he entered the U.S. Army and was a Captain in the Judge Advocate General's Corps.

Hardy was devoted to public service for 35 years. After his military service, he was employed by the Budget Division of the Tennessee Department of Finance and Administration, where he had worked part-time during law school. In 1962 he left that department and took a job in the Tennessee Department of Revenue, where he rose to the highest positions. He served under six governors and thirteen commissioners of revenue, and on several occasions was himself commissioner. The Department of Revenue is a large organization with a thousand employees, and for eighteen years Hardy was deputy commissioner, responsible for the day-to-day operations of the Department.

Hardy is remembered in the Department as a stabilizing force who promoted consistency, fairness, and efficiency. He had a great mind but used a common-sense approach to his duties and always exhibited a common touch with his employees. Hardy served with equal distinction under governors and commissioners of both parties and never let partisanship influence the shaping of sound tax practices. Having such knowledge of the Department and our tax laws, Hardy carried great weight in deliberations within the Department and with the General Assembly. When tax procedure was revolutionized in 1986, he hewed a wise middle ground between the interests of the Government in stable revenues and that of taxpayers in a fair and friendly system. With his top-to-bottom knowledge, he was the linchpin for many policies, positions, and actions of the Department. And he also advised other states through his participation in the Multistate Tax Commission and the Southeastern Association of Tax Administrators.

Hardy was active in the community in many roles. He was a member of Tennessee Trails and was a videographer, filming weddings, baptisms, and other special events. He traveled all over the world, even to Antarctica! He served as an elder at Brenthaven Cumberland Presbyterian Church for many years.

Hardy always had a smile on his face and was never in a bad mood, even with the stresses of his demanding role. He always had time for others and delighted in talking with and encouraging them. He was a kind and compassionate man who was held in affection and esteem by all his acquaintances. He was a professional who epitomized the commitment of an excellent

State employee, led a life of irreproachable integrity, and performed his duties with wisdom and loyalty to the State and the People whom he served.

Hardy is survived by his loving wife of 54 years, Sandra Woodward Moyers; two sons, Sam Moyers (Anna) and Mike Moyers (Rhonda); a stepdaughter, Jessica Ray (Greg); and grandchildren, Jonathan, Cara, and Ashlyn. He is also survived by his sister, Peggy M. Bagley (Tom); niece, Lee Ann Dawkins (Harold); nephew, Tom Begley, Jr. (Lynn), and several grand and great-grand nieces and nephews. He was preceded in death by his parents, Raymond H. and Evelyn O. Moyers.

Hardy will long be remembered as a consummate gentleman, scholar, and friend. He always said that he had been so blessed that he wanted to give back by spending his professional life in government. The Tennessee Department of Revenue is a better organization because of him, and his portrait will forever hang at the Department with those of all the other commissioners who have served this State well. He will be missed by his family, the workforce at the Department of Revenue, his church family, and his legion of friends.

**NOW, THEREFORE, BE IT RESOLVED**, that we, the members of the Nashville Bar Association, solemnly express our profound appreciation for the life and work of Hardy Raymond Moyers. We recognize and honor his contributions to his family, his friends, and this State, and we mourn the passing of this good man.

**BE IT FURTHER RESOLVED**, that this Memorial Resolution be placed in the permanent records of the Nashville Bar Association and entered in the "In Memoriam" minute book of the Chancery Court of Davidson County, and that copies of this resolution be furnished to Hardy Moyers' family.

Respectfully submitted this 23rd day of May, 2019.

Respectfully submitted,

  
WILLIAM E. YOUNG

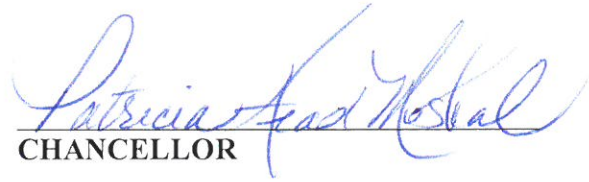
  
DAVID GERREGANO

  
KATHRYN BEHM CELAURO

  
CHARLES L. LEWIS

The Motion is well taken, and it is, therefore, **ORDERED**, that it be, and hereby is, **GRANTED**.

This 23rd day of May, 2019.

  
**CHANCELLOR**