

**COUNCIL OF TAXATION SECTION
MINUTES OF REGULAR MEETING**

April 27, 2023

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on April 27, 2023 at 12:00 p.m. The meeting was held in person at the Detroit office of Warner Norcross and virtually, via Microsoft Teams Conference. Mr. Mike Monaghan, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Michael Monaghan	Rebecca Pugliesi	Ryan Peruski
Brian Gallagher	Eric Gregory	Erick Hosner
Jennifer Watkins	Josh Bemis	Sean Cook
Andrew MacLeod		

COUNCIL MEMBERS ABSENT

Nick Papasifakis	Negah McKevitt	Christina Wease
Evgeny Magidenko		

COMMITTEE CHAIRPERSONS PRESENT

Sam Parks	Buzz Leach	
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COMMITTEE CHAIRPERSONS ABSENT

Cody Attisha	Samantha Kopacz	Josh Beard
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OTHERS PRESENT

Rob Heitmeyer	Barbara Barratt	Neal Nusholtz
Jeff Kirkey		

Mr. Monaghan called the meeting to order at 12:07 p.m. A quorum was determined to be present.

APPROVAL OF PRIOR MEETING MINUTES

Mr. Monaghan directed Council's attention to the proposed Minutes of the Regular Meeting dated March 21, 2023. The minutes were reviewed and discussed. Upon motion by Mr. Gregory, seconded by Mr. Cook, the minutes of March 21, 2023 meeting were unanimously approved and adopted as presented.

TREASURER'S REPORT

Ms. Pugliesi shared that she continues to update the budget, which was included in the meeting packet, and noted that there was not a significant movement in expenses for the month. Ms. Pugliesi also noted that she has setup a general email to streamline certain Treasury functions and that direct deposit was setup with Lexis.

Mr. Monaghan thank Ms. Pugliesi for all of her efforts.

COUNCIL ACTIVITIES

1. Strategic Planning – Sean Cook

Mr. Cook attended the meeting but did not provide an update. He intends to schedule a call with Mr. Monaghan regarding next steps.

2. Public Communications – Jennifer Watkins

Ms. Watkins shared that she has been working closely with Ms. Barratt to integrate her into the communication process.

Mr. Monaghan commented that he was pleased with how quickly Ms. Barratt has been able to become integrated with Council.

3. Michigan Tax Lawyer – Eric Gregory

Mr. Gregory shared that he was close to finalizing the MTL and hopes to publish the edition in the first week of May. Mr. Gregory noted that has been in constant communication with the Committee Chairs to solicit articles and assist with articles as needed. He thanked the Committee Chairs for all of their attention and commitment. Mr. Gregory is targeting September for the next edition of the MTL.

4. Tax Court Luncheons and Annual Dinner – Nick Papasifakis

Mr. Papasifakis neither attended the meeting nor submitted a written report.

5. Annual Tax Conference – Erick Hosner and Josh Bemis

2023 Annual Tax Conference

Mr. Hosner announced the Tax Conference was less than a month away and that thirty people had registered. He reminded the group that the ICLE website is open for registration. Mr. Hosner shared that he was working with Ms. Barratt to send a promotion email for the Tax Conference, that the second brochure was mailed today, that ICLE was sending a final registration email on May 15th and a final email was being sent through SBM Connect.

Mr. Kirkey added that ICLE was coordinating with presenters and reviewing the presentations. He encouraged the group to promote the Tax Conference.

A group discussion followed regarding a point of contact for Detroit Mercy and adding ICLE's logo to certain emails.

2024 Annual Tax Conference

Mr. Bemis shared that he continues to look for a venue in connection with the 2024 Tax Conference. He also added that he received nine student registrations from various Michigan law schools. Mr. Bemis noted that three students were selected for the Annual Student Achievement Award and concluded his report by describing the three winners.

6. Legislative Update and Policy Liaison – Negah McKevitt

Ms. McKevitt neither attended the meeting nor submitted a written report.

7. ICLE Tax Law Series – Matthew Franson

Mr. Franson neither attended the meeting nor submitted a written report.

8. Grant Program – Gene Magidenko

Mr. Magidenko did not attend the meeting but submitted a written report noting that the grant deadline was June 1, 2023 and that no submissions had been received.

9. Pro Bono Initiative/Student Outreach – Christina Wease

Ms. Wease did not attend the meeting but submitted a written report that was included in the meeting packet.

10. Student Outreach – Sean Cook

Mr. Cook announced that he emailed University of Detroit Mercy regarding the 2023 Tax Conference.

11. IRS Area Counsel Liaison Report – Rob Heitmeyer

Mr. Heitmeyer shared that Judge Courtney Jones would be presiding on September 18, 2023 in Detroit. He also shared that he would promote the 2023 Tax Conference within the IRS, which is undergoing certain internal restructuring.

12. Probate & Estate Planning Section Liaison Report – Neal Nusholtz

Mr. Nusholtz noted that the Probate Council voted to amend bills HB 4297 and 4295, which prevents minors from marriage. He included a written report in the meeting package outlining the issues.

13. State Bar of Michigan Liaison Report – Yolanda Bennett

Ms. Bennett neither attended the meeting nor submitted a written report.

14. Program Facilitator Report – Barb Barratt

Ms. Barratt shared that she created a general email to assist with making certain processes more mainstream. She also shared that she is attending SBM Connect training and that the Taxation Section joined an email program – Constant Contact. Ms. Barratt added all of the Taxation Section email addresses (1,100 in total) and is presently working on branding to add to the emails. Ms. Barratt also noted that she is working with Zoom to create a group account to streamline future meetings.

Mr. Monaghan thanked Ms. Barratt for her efforts and recommended that the Committee Chairs should continue to use SBM Connect and e-blasts even though we have the capability to send Section-wide emails.

A discussion led by Mr. Gallagher followed in connection with the Constant Contact email address and maintaining the database of email addresses. Ms. Barratt added that she will work with the State Bar to obtain information for the group regarding the email addresses.

COMMITTEE ACTIVITIES

15. Employee Benefits – Samantha Kopacz

Ms. Kopacz neither attended the meeting nor provided a written report. Mr. Gallagher shared that the event regarding SECURE Act 2.0 was a success. Mr. Gregory concurred.

16. Estates and Trusts – Buzz Leach

Mr. Leach shared that he has two upcoming events – 1) a happy hour on May 19th in Traverse City at ICLE’s estate planning conference; and 2) a webinar on May 31st with Miller Johnson discussing the Corporate Transparency Act. He stressed that the goal is to continue to further the relationship between the Taxation and Probate Sections.

A discussion followed regarding the proper procedure for emailing/e-blasting other Sections of the State Bar.

17. Federal Income Tax – Cody Attisha

Mr. Attisha did not attend the meeting but submitted a written report stating:

On June 1, 2023, Ivan Hewines of Plante Moran will be presenting on partnership debt allocations.

On June 29, 2023, Matt Carlson and Lisa Roelofs of Plante Moran will be presenting on anti-hybrid rules and implications for structuring. New foreign tax credit regulations.

Mr. Attisha plans on hosting a tax controversy webinar later in the summer along with a networking event.

18. State and Local Taxation – Josh Beard

Mr. Beard did not attend the meeting but submitted a written report stating that there was no update.

19. Young Tax Lawyers – Sam Parks

Mr. Parks announced that he hosted an online networking event. He intends to host an in-person event during the summer.

OLD and NEW BUSINESS

Committee Events Schedule

Mr. Monaghan directed Council's attention to the calendar of events included in the meeting packet and encouraged the Committee Chairs to continue to plan events.

SBM Event Orientation

Mr. Monaghan recommended that the group follow the link in the meeting packet for an event training.

SBM Connect and Emails

Mr. Monaghan referenced earlier discussions in the meeting regarding the communication process and the use of SBM Connect.

There being no further business, a motion to adjourn the meeting was made by Mr. MacLeod and seconded by Mr. Hosner. The motion passed unanimously and the meeting adjourned.

The meeting adjourned at approximately 12:57 p.m.

Respectfully submitted,



Ryan J. Peruski
Secretary