

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

February 15, 2023

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on February 15, 2023 at 3:00 p.m. The meeting was held in-person at Honigman LLP's office in Bloomfield Hills, MI 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	

COUNCIL MEMBERS ABSENT

Nick Papasifakis	Christina Wease	Negah McKevitt
Sean Cook	Evgeny Magidenko	Andrew MacLeod

COMMITTEE CHAIRPERSONS PRESENT

Samantha Kopacz	Buzz Leach	Sam Parks
Cody Attisha		

COMMITTEE CHAIRPERSONS ABSENT

Josh Beard		
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OTHERS PRESENT

Jeff Kirkey	Matthew Franson	Neal Nusholtz
Yolanda Bennett		

Mr. Monaghan called the meeting to order at 3:09 p.m. A quorum was determined to be present.

The meeting commenced with a presentation from Blue J Legal, a platinum level sponsor of the 2023 Annual Tax Conference.

Following the conclusion of the presentation, a robust discussion ensued led by Mr. Gallagher and Mr. Monaghan in connection future meetings, office locations and technology.

APPROVAL OF PRIOR MEETING MINUTES

Mr. Monaghan first directed Council's attention to the revised Minutes of the Regular Meeting dated November 17, 2022. Mr. Peruski explained the revisions. The minutes were reviewed and discussed. Upon motion by Mr. Gallagher, seconded by Ms. Pugliesi, the revised minutes of November 17, 2022 were unanimously approved and adopted as presented. Mr. Monaghan then directed Council's attention to the proposed Minutes of the Regular Meeting dated January 17, 2023. The minutes were reviewed and discussed. Upon motion by Mr. Hosner, seconded by Mr. Gallagher, the minutes of January 17, 2023 were unanimously approved and adopted as presented.

TREASURER'S REPORT

Ms. Pugliesi shared that she continues to update budget, which was included in the meeting packet, and noted that the Alan Schenk donation was made to Wayne State Law School.

Mr. Monaghan thanked the Committee Chairs for their efforts with planning events and was pleased with the amount of expenses that have been incurred to date.

COUNCIL ACTIVITIES

1. Strategic Planning – Sean Cook

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

2. Public Communications – Jennifer Watkins

Ms. Watkins shared that there have been certain challenges in sending communications with the resignation of the program facilitator. As a result, she is collaborating with Mr. Monaghan to develop a process to efficiently send communications to the Taxation Section. Ms. Watkins also explained that she is able to update the SBM Connect website and urged Council to continue sending her photos and updates to post on the Committee landing pages on the SBM Connect website.

Mr. Monaghan commended Ms. Watkins on her hard work and willingness take on additional roles and responsibilities with the resignation of the program facilitator.

Mr. Gallagher and Mr. Monaghan explained that they are attempting to incorporate certain SBM Connect trainings into future meeting.

3. Michigan Tax Lawyer – Eric Gregory

Mr. Gregory has been in communication with the Committee Chairs in an effort to obtain more articles for the MTL. He thanked Mr. Leach for submitting an article and Mr. Gallagher, Ms. Kopacz and Mr. Parks for submitting an article. The deadline for additional articles is March 31, 2023. Mr. Gregory encouraged everyone present to contact him if they need assistance writing or soliciting articles.

4. Tax Court Luncheons and Annual Dinner – Nick Papasifakis

Mr. Papasifakis did not attend the meeting but submitted a written report stating that he was evaluating venues for the Annual Dinner.

5. Annual Tax Conference – Erick Hosner and Josh Bemis

2023 Annual Tax Conference

Mr. Hosner thanked Blue J Legal for being a sponsor of the 2023 Annual Tax Conference and for presenting at today's meeting. He announced that the ICLE website is open for registration for the Tax Conference and that two people have registered to date. Mr. Hosner noted that one marketing email has been sent and the first mailer is forthcoming.

Mr. Kirkey added that ICLE was in the process of scheduling calls with presenters and sending a pre-Tax Conference dinner invite to all Council members for May 24, 2023.

2024 Annual Tax Conference

Mr. Bemis attended the meeting but did not have an update on the 2024 Annual Tax Conference.

6. Legislative Update and Policy Liaison – Negah McKeivitt

Ms. McKeivitt did not attend the meeting but submitted a written report showing a list of tax related Michigan Court of Claims cases in the meeting packet.

7. ICLE Tax Law Series – Matthew Franson

Mr. Franson attended the meeting but did not have any updates to share.

8. Grant Program – Gene Magidenko

Mr. Magidenko did not attend the meeting but submitted a report stating that the grant applications will be sent soon.

9. Pro Bono Initiative/Student Outreach – Christina Wease

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

10. IRS Area Counsel Liaison Report – Rob Heitmeyer

Mr. Heitmeyer was unable to attend the meeting but did submit a written report in connection with the Diversity and Inclusion event that was held on January 19, 2023.

Mr. Monaghan shared that he attended the Diversity Event and enjoyed it.

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

Mr. Nusholtz attended the meeting and shared a written report on certain dollar provisions that have been increased by the Probate Section.

12. State Bar of Michigan Liaison Report – Yolanda Bennett

Ms. Bennett attended the meeting and shared that she intends to discuss an engagement with the resident advisory committee at the next meeting.

Mr. Monaghan thanked Ms. Bennett for all of the help and guidance she has provided with running a State Bar section.

13. Program Facilitator Report

Ms. Owiesny did not attend the meeting; she formally resigned as the Program Facilitator.

COMMITTEE ACTIVITIES

Mr. Monaghan thanked the Committee Chairs for all of their efforts and was proud of all of the Committee activity and events.

14. Employee Benefits – Samantha Kopacz

Ms. Kopacz shared that 20 people attended a virtual roundtable discussion that was held on February 2, 2023. Participants received a Starbucks gift card for attending. She also planned a Secure 2.0 presentation for April 6, 2023.

A group discussion followed regarding whether to do hybrid events where the event would be virtual and in person.

15. Estates and Trusts – Buzz Leach

Mr. Leach shared that 45 people attended his virtual hot topics event. He also noted that his next event would be held in Traverse City and he was actively looking for speakers for additional events.

16. Federal Income Tax – Cody Attisha

Mr. Attisha shared that he is working with Plante Moran on an event on March 23, 2023. He also announced that he is planning other events for May 18, 2023 and June 29, 2023 and a happy hour event in the summer.

17. State and Local Taxation – Josh Beard

Mr. Beard neither attended the meeting nor submitted a written report. Mr. Monaghan shared that Mr. Beard is planning a SALT Hot Topics event with Plante Moran presenters and an event in Lansing, MI with the Tax Tribunal.

18. Young Tax Lawyers – Sam Parks

Mr. Parks attended the meeting but had to leave prior to sharing a report. Mr. Monaghan shared that Mr. Parks hosted an event on January 26, 2023 in Northville, Michigan. Mr. Monaghan thanked him for his efforts.

OLD and NEW BUSINESS

IRS Perspectives on Diversity Panel – January 19

Mr. Monaghan shared that the IRS Diversity event was very well done and thought that Mr. Heitmeyer did a nice job coordinating/planning the event.

Committee Events Schedule

Mr. Monaghan directed Council's attention to the calendar of events included on page 17 of the meeting packet.

Program Facilitator Role

Mr. Monaghan announced that Ms. Owiesny resigned as the Taxation Section's Program Facilitator and discussed the need for an administrator. Everyone present concurred. Mr. Monaghan explained the steps that he has taken to locate a replacement and presented Ms. Barratt and her resume, which was included in the meeting packet.

Mr. Gregory thanked Mr. Monaghan and noted that he particularly liked the prospect of Ms. Barratt and her event planning skills. Mr. Gallagher concurred with Mr. Gregory's comments and added that Ms. Barratt was a great find.

Mr. Monaghan presented the independent contractor contract, which was reviewed and discussed. Upon motion by Mr. Gallagher, seconded by Mr. Gregory, the independent contractor contract for Ms. Barratt was unanimously approved.

A discussion followed regarding a gift for Ms. Owiesny for her many years of service and dedication to the Taxation Section. Upon motion by Mr. Hosner, seconded by Mr. Gregory, a gift not to exceed \$350 for Ms. Owiesny was unanimously approved.

SBM Connect and Emails

Mr. Monaghan referenced the SBM Section Event Planning Handbook, which was included in the meeting packet, and encouraged everyone review it and other materials on the SBM Connect website.

SBM Event Orientation

Mr. Monaghan included a link to an online SBM video and noted that he was going to try and incorporate the video into a future meeting.

Mr. Monaghan thanked Mr. Peruski and Honigman for hosting the meeting. He reminded everyone present that the next meeting (in March) is located at Miller Canfield's Troy office. A discussion regarding future meetings and locations followed.

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

The meeting adjourned at approximately 4:47 p.m.

Respectfully submitted,



Ryan J. Peruski
Secretary