

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

January 31, 2024

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on January 31, 2024 at 9:30 a.m. The meeting was held in-person at the MSU Management Education Center and virtually, via Zoom. Mr. Brian Gallagher, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Rebecca Pugliesi	Josh Bemis	Nick Papasifakis
Eric Gregory	Ryan Peruski	Negah McKevitt
Gene Magidenko	Erick Hosner	Christina Wease
Brian Gallagher	Sheridan DuPont	

COUNCIL MEMBERS ABSENT

Joshua Beard		
Jennifer Watkins		

COMMITTEE CHAIRPERSONS PRESENT

Samantha Kopacz	Buzz Leach	
Seth O'Loughlin	Stephen Dunn	

COMMITTEE CHAIRPERSONS ABSENT

Sam Parks		
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OTHERS PRESENT

Jeff Kirkey		
Mike Monaghan		

Mr. Gallagher called the meeting to order at 9:38 a.m. A quorum was determined to be present.

APPROVAL OF PRIOR MEETING MINUTES

Mr. Gallagher directed Council's attention to the proposed Minutes of the Regular Meeting dated November 9, 2023. The minutes were reviewed and discussed. Upon motion by Mr. Gregory, seconded by Ms. Pugliesi, the minutes were unanimously approved and adopted.

TREASURER'S REPORT

Mr. Peruski was in attendance and gave the treasurer's report. Mr. Peruski noted that there is currently approximately \$30,000 in revenue so far this year, and he asked that committee chairs continue to submit expenses and spend money.

Mr. Peruski directed Council's attention to the new accounting codes that had been provided by the State Bar, and asked that these be used instead of the old codes when submitting expenses.

COUNCIL ACTIVITIES

1. Strategic Planning – Gene Magidenko

Mr. Magidenko was in attendance and provided the strategic planning report. Mr. Magidenko noted that he did receive the strategic plan from Sean Cook and that he was reviewing it.

2. Public Communications – Eric Gregory

Mr. Gregory was in attendance and provided the public communications report. Mr. Gregory noted that events continue to be promoted and asked that if anyone had an event to promote to make sure they contact him. Mr. Gregory noted that LinkedIn would be the only social media platform used to promote the Section's activities as Facebook was not a good fit.

Ms. Pugliesi directed Council's attention to the event schedule included at the end of the meeting packet. Mr. Gregory confirmed that all of the events would be included in future promotions.

3. Michigan Tax Lawyer – Jennifer Watkins

Ms. Watkins was not able to attend. Mr. Gallagher asked for articles and noted that there is currently only one article and a few more are needed in order to get an issue published. Mr. Gallagher noted that the committee chairs will be contacted to help find authors.

Mr. Gregory noted that his experience was that setting a firm publication date was helpful in getting articles. Mr. Gallagher stated that he would contact Ms. Watkins and help get some firm dates to help generate some articles and get an issue published.

4. Tax Court Luncheons and Annual Dinner – Negah McKeivitt

Ms. McKeivitt was in attendance and provided the tax court luncheons and annual dinner report. Ms. McKeivitt stated that the date for the annual dinner would be on September 26, 2024 at the Townsend and she was waiting for the new menu.

The available dates for the next tax court luncheon are either 4/2 or 4/29, and Ms. McKeivitt was leaning toward 4/29 as it is after tax season. Ms. Wease noted that 4/29 was in the middle of exams for U of M and MSU. Mr. Peruski suggested that the clerks be contacted to confirm that the judges are available both to speak and for lunch. Mr. Peruski also suggested that the event be at the Westin. Ms. Wease stated that there may be a restaurant in the hotel the judges stay at. Ms. Wease also noted that clerks should be consulted soon as the judges would need to reserve a significant chunk of time.

Ms. Pugliesi noted that there is a council event on 4/25, so using 4/29 would be very close. Ms. McKeivitt, Ms. Wease, and Mr. Peruski noted that it may not be on 4/29 as it depends on the docket. Mr. Peruski suggested that the YTL committee host a lunch on 4/2 if the tax court luncheon did not happen on that day.

5. Annual Tax Conference – Josh Bemis

2024 Annual Tax Conference

Mr. Bemis was in attendance and provided the 2024 annual conference report.

Mr. Bemis noted that planning was complete and ICLE was working on marketing right now. Mr. Kirkey noted that registration was open. The brochure is off to the printer. There is one registration, and the contract is signed. The event has \$13,250 in sponsor income.

2025 Annual Tax Conference– Nick Papasifakis

Mr. Papasifakis was in attendance and provided the 2025 annual conference report. There was not an update on the 2025 annual conference as planning does not kick off until later in the year. Mr. Kirkey noted that they received confirmation that May 22, 2025 is available, the room charges are the same, food and beverage minimums are going up to 10k from 8k. The guest rooms are increasing \$10 to \$189.

6. Fundamentals – Nick Papasifakis

The fundamentals program was scheduled to take place today.

7. Legislative Update and Policy Liaison – Joshua Beard

Mr. Beard did not attend the meeting and did not provide a written report.

8. ICLE Tax Law Series – Matt Franson

Mr. Franson not did not attend the meeting and did not provide a written report.

9. Grant Program – Sheridan DuPont

Ms. DuPont was in attendance and provided the grant program report. Ms. DuPont noted that the grant application has been updated and sent to all prior recipients. One application has been received so far, and Ms. Barratt was going to contact a few others. Ms. DuPont would like to form the committee to review the applications and make recommendations. Mr. Gallagher noted that typically three reviewers. The reviewers will be Ms. DuPont, Mr. Gallagher, and Mr. Gregory.

Ms. Wease noted that U of M and MSU take 30% off the top for cost share and there may be a way to prevent that by including language that prevents the school from doing that as a condition of the grant. Mr. Gallagher asked Ms. Wease to follow up with some language that would disallow the cost sharing and would follow up with Ms. DuPont on that point.

10. Pro Bono Project/Community Service Initiative Coordinator – Christina Wease

Ms. Wease was in attendance and provided the pro bono project / community service initiative coordinator report.

Ms. Wease noted that a few of her MSU students would attend the fundamentals program. Ms. Wease asked for speakers on cannabis tax. Ms. DuPont and Mr. Peruski noted that Honigman had a couple of subject matter experts.

Ms. Wease noted that she was trying to plan a networking event with the business law section and would invite U of M law students as well.

Ms. Wease met with the state bar tax pro bono committee. There will be a training on June 6th for any attorneys willing to represent poverty and disabled veterans clients in front of the Michigan Tax Tribunal on a pro bono basis.

Ms. Wease asked if there was any expertise on student groups and how they should be tax exempt. Ms. DuPont volunteered to assist.

Ms. Wease noted that there are a few trainings planned for attorneys regarding tax to learn about tax issues in certain practice areas, such as family law, and she asked if there was any promotional materials or a QR code for the attorneys to register with the Section.

Ms. Wease noted that she might have students who would be interested in writing a note on the expanded EITC.

11. Membership Outreach – Gene Magidenko

Mr. Magidenko was in attendance and provided the membership outreach report. Mr. Magidenko will incorporate membership outreach ideas into the strategic plan and provide an update at the next meeting.

12. IRS Area Counsel Liaison Report – Eric Skinner and Rob Heitmeyer

Neither Mr. Skinner nor Mr. Heitmeyer attended the meeting, and a written report was not provided. Ms. Wease noted that she was trying to coordinate pro bono representation in connection with the next tax court date.

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

Mr. Nusholtz did not attend the meeting and did not provide a written report.

14. State Bar of Michigan Liaison Report – Yolanda Bennett

Ms. Bennett did not attend the meeting and did not provide a written report. Ms. Pugliesi stated that she will reach out to Ms. Bennett to confirm whether she is the current state bar liaison.

15. Program Administrator Report – Barbara Barratt

Ms. Barratt was not in attendance. Mr. Gallagher provided the program administrator report. Mr. Gallagher noted that there were some annual subscriptions coming up for renewal (constant contact \$590, zoom \$150). These will auto renew.

COMMITTEE ACTIVITIES

16. Employee Benefits – Samantha Kopacz

Ms. Kopacz stated that there is a roundtable event next Thursday and currently 10 people are registered. She was hoping for 20. Ms. Barratt will send a reminder this week.

17. Estates and Trusts – Buzz Leach

Mr. Leach reported that there is an event scheduled on 2/7 on fiduciary income. 35 people are registered for the webinar. There is a happy hour in Jackson at Veritas on 3/14. Ms. Pugliesi asked if the promotional materials could include more state bar branding. Mr. Leach asked for a logo that he could use when promoting events. Ms. Barratt can provide.

18. Federal Income Tax – Stephen Dunn

Mr. Dunn will be presenting today with Mr. Peruski and again at the annual meeting in May. The April Council meeting will be before a presentation by Ivan Hewines from Plante Moran. The topic is still to be determined, but it will be on partnership M&A and followed by a happy hour with the happy hour location to be determined.

19. State and Local Taxation – Seth O’Loughlin

Mr. O’Loughlin noted that there is currently not any firm dates, but he is looking to do a tribunal event in March or April, with dates ironed out in the next couple of weeks, and an MWTA event in the summer.

20. Young Tax Lawyers – Sam Parks

Mr. Parks has moved to the IRS and will not be able to attend meetings during the work day. Mr. Gallagher stated that he would like to get the careers in tax event scheduled.

Mr. Peruski noted that keys to success in the past were early promotion of the event, an event date immediately after the 3/15 filing date, and the use of a calendar invite. Mr. Peruski noted that a 6pm or 630pm start time were likely too late. Mr. Peruski was not sure about location, but he suggested Royal Oak.

Ms. Pugliesi will plan for a Thursday in August in Royal Oak or Ferndale.

No other YTL events on the calendar but they are sponsoring tonight's happy hour at after the fundamentals program.

Mr. Peruski asked if they should consider a vice chair for this committee. Ms. Pugliesi will check with a younger tax attorney in her office to see if she could assist. Pro and cons of vice chairs were discussed by Council. The general consensus was to bring vice chairs back. Mr. Gallagher is going to look at the bylaws to see if there are any requirements that need to be met before implementing. Mr. Gallagher noted that committee chairs should begin looking for candidates right away.

OLD BUSINESS and NEW BUSINESS

Old business:

Michigan Tax Tribunal subcommittee. Mr. O'Loughlin noted that the governor already made a decision and the subcommittee was no longer needed. Pugliesi seconded by Gregory to disband the subcommittee

Ms. Barratt had provided costs for a new tablecloth for events. \$210 for a 6' or \$215 for an 8' plus an \$85 setup charge. There was some discussion as to what size would be best, Mr. Kirkey noted that 6' tables are the norm and the 8' just drapes more on the side, but either are fine. Mr. Gallagher proposed getting the 8', and there were no objections.

New business:

2024 Meeting calendar. Mr. Gallagher noted that there is now a meeting calendar and asked that anyone with new events please send them to Ms. Barratt. Ms. Pugliesi asked if the Section was in a place to begin preplanning events or dates. There was general discussion on the matter.

Events that Council would like to pre-calendar are the fundamentals program, annual meeting, and the holiday event. Mr. Magidenko will set the date and location for the next holiday party.

There being no further business, Mr. Gallagher adjourned the meeting at 11:09 a.m.

Respectfully submitted,



Erick W. Hosner
Secretary