

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

**April 25, 2024**

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on April 25, 2024 at 3:00 p.m. The meeting was held in-person at the offices of Plante Moran in Southfield and virtually, via Zoom. Mr. Brian Gallagher, Chairperson of the Taxation Section, presided.

**COUNCIL MEMBERS PRESENT**

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

**COUNCIL MEMBERS ABSENT**

Nick Papasifakis		
Negah McKevitt		
Joshua Beard		
Jennifer Watkins		

**COMMITTEE CHAIRPERSONS PRESENT**

Samantha Kopacz	Buzz Leach	
Seth O'Loughlin	Stephen Dunn	

**COMMITTEE CHAIRPERSONS ABSENT**

		Sam Parks

**OTHERS PRESENT**

Jeff Kirkey		
Mike Monaghan		

Mr. Gallagher called the meeting to order at 3:08 p.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 January 31, 2024. 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 directed Council's attention to the spending to date versus budget. Expenses were lower than currently budgeted for through March 31<sup>st</sup>. Mr. Peruski noted that several major events have either happened after March 31<sup>st</sup> or will be held in the near future, and they are not reflected as expenses yet.

Mr. Peruski suggested that \$1500 of the outreach budget be allocated to the previous YTL committee event, which would leave some amount for the August YTL. There was general agreement among Council to use the \$1500 from the outreach budget for the previous YTL event.

## **COUNCIL ACTIVITIES**

### **1. Strategic Planning – Gene Magidenko**

Mr. Magidenko was in attendance and provided the strategic planning report. Mr. Magidenko provided an updated strategic plan based on the previous version he received from Sean Cook.

Mr. Magidenko asked Council if the strategic plan should be updated annually. Council discussed the frequency and timing of updating the strategic plan, and there was general agreement that the strategic plan would be discussed at the August Council meeting. Mr. Gallagher asked Council members to review the proposed version from Mr. Magidenko prior to the August Council meeting. Mr. Magidenko stated that he would send a working version for Council to review.

### **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 through LinkedIn and asked Council and Committee Chairs to let him know of any new events.

### **3. Michigan Tax Lawyer – Jennifer Watkins**

Ms. Watkins was not able to attend, but she did provide an update to Mr. Gallagher. Mr. Gallagher noted that Ms. Watkins was targeting a May publication date. Ms. Watkins has two articles but ideally would have a third to include in the next addition. Mr. Gallagher asked the Committee Chairs to prepare brief reports on Committee activities to include in the next edition.

### **4. Tax Court Luncheons and Annual Dinner – Negah McKeivitt**

Ms. McKeivitt was not in attendance and did not provide a report. Mr. Gallagher noted that the annual dinner was largely set, and that it would happen on September 26. Mr. Gallagher also note that the next tax court luncheon would take place on April 30.

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 marketing efforts were continuing to promote the event that is now four weeks away. Mr. Bemis discussed the student awards, and they were in process of getting nominations.

Mr. Bemis stated that Patrick Robertson would not be able to speak at the first plenary session. Mr. Kirkey and Mr. Bemis are in the process of evaluating a replacement.

Current registrations are at 23, which is a little below but in line with past years. All sponsors have been invoiced, and course materials are being collected from presenters. The ICLE brochure was mailed yesterday.

Mr. Bemis and Mr. Kirkey discussed the dinner the night before the annual tax conference. There are not anticipated to be any out of state speakers, so Mr. Bemis asked if the dinner should be opened up to more individuals. Mr. Gallagher proposed opening up the dinner to all faculty and all Council Members. Council discussed and there was general agreement to invite faculty and Council Members.

Mr. Gallagher noted that the grants would be presented at the annual conference.

Mr. Kirkey asked if the Council would be willing to provide registrations for several members of the Michigan Tax Tribunal's staff that have requested free admission. Council agreed to provide these at no charge.

2025 Annual Tax Conference– Nick Papasifakis

Mr. Papasifakis was not in attendance and did not provide the 2025 annual conference report. The 2025 annual conference planning does not kick off until later in the year.

6. Legislative Update and Policy Liaison – Joshua Beard

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

7. ICLE Tax Law Series – Matt Franson

Mr. Franson not did not attend the meeting and did not provide a written report. Mr. Kirkey stated that he would ask Mr. Franson for an update.

8. Grant Program – Sheridan DuPont

Ms. DuPont was in attendance and provided the grant program report. Ms. DuPont noted that the grant application period is almost at a close and that five applications have been submitted. Ms. DuPont discussed adopting a written policy regarding use of grant funds. Council discussed approving the policy, and decided that Mr. Hosner would work with Ms. DuPont to put the policy in writing and have it approved at the same time the grants are approved.

9. 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 currently exams were happening so it was difficult to get students' attention, but the last event was a big success.

Ms. Wease noted that the training on June 6<sup>th</sup> for attorneys willing to represent poverty and disabled veterans clients in front of the Michigan Tax Tribunal on a pro bono basis was still scheduled.

10. Membership Outreach – Gene Magidenko

Mr. Magidenko was in attendance and provided the membership outreach report. Mr. Magidenko asked if Council wanted to schedule the next pre-holiday party, now. Council agreed that it was best to schedule it now, and Mr. Magidenko stated he would begin the process of scheduling.

11. 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.

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

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

13. State Bar of Michigan Liaison Report – Yolanda Bennett

Mr. Gallagher noted that there is a new liaison with the State Bar of Michigan, but she was not in attendance.

14. Program Administrator Report – Barbara Barratt

Ms. Barratt was not in attendance.

**COMMITTEE ACTIVITIES**

15. Employee Benefits – Samantha Kopacz

Ms. Kopacz stated that she is in the process of scheduling the August event and that would be forth coming shortly.

16. Estates and Trusts – Buzz Leach

Mr. Leach reported that an event had happened earlier in the week that was well attended.

17. Federal Income Tax – Stephen Dunn

Mr. Dunn was not in attendance when the Federal Income Tax Committee was discussed, but he did provide a written report, which was included in the meeting packet.

18. State and Local Taxation – Seth O’Loughlin

Mr. O’Loughlin noted that he is still trying to schedule the tribunal event, but was finding a date that worked had been difficult.

19. Young Tax Lawyers – Sam Parks

Mr. Gallagher stated that an event was scheduled for August 8. Isabella from Plante Moran was helping to schedule. Currently there are three options. Ms. Pugliesi discussed the available options for the August 8 careers in tax event. Council discussed the pros and cons of the available venues being considered and there was general agreement to move forward with Hazels and consider combining with the employee benefits committee.

**OLD BUSINESS and NEW BUSINESS**

Old business:

SBM Tablecloth: Mr. Gallagher noted that the tablecloth had been acquired, had been used at a recent event, and it was currently being stored in his office.

Committee Vice Chairs: Mr. Gallagher noted that they were continuing to pursue vice chairs for committees, and asked for input from the committee chairs.

New business:

Grant Policy: The grant policy was discussed during the grant program report.

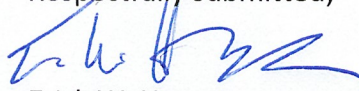
Phishing Scams: Mr. Gallagher reported that he and Mr. Peruski had been targeted in a phishing scam as president and treasurer of the section. Mr. Gallagher cautioned Council to be skeptical of any requests out of the ordinary and advised Council that there would never be a Section emergency request for payment.

Great Lakes Legal Conference June 14-15: Mr. Gallagher discussed the conference and noted that Council planned to send Ms. Pugliesi to the conference.

Amicus Brief: The Michigan Supreme Court has requested that the Section submit an amicus brief on a case currently before it. Mr. O'Loughlin left the meeting before discussion was had regarding the amicus brief. After thorough discussion, there was general agreement that submitting an amicus brief was not feasible at this time.

There being no further business, Mr. Gallagher adjourned the meeting at 4:30 p.m.

Respectfully submitted,



Erick W. Hosner  
Secretary