

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

August 8, 2024

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on August 8, 2024 at 3:00 p.m. The meeting was held in-person at the offices of Clark Hill in Birmingham and virtually, via Zoom. Mr. Brian Gallagher, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

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

COUNCIL MEMBERS ABSENT

Joshua Beard		
Jennifer Watkins		
Christina Wease		
Josh Bemis		

COMMITTEE CHAIRPERSONS PRESENT

Samantha Kopacz	Buzz Leach	
Seth O'Loughlin	Stephen Dunn	

COMMITTEE CHAIRPERSONS ABSENT

Sam Parks		

OTHERS PRESENT

Jeff Kirkey	Max Matthies	
Mike Monaghan		

Mr. Gallagher called the meeting to order at 3:06 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 April 25, 2024. The minutes were reviewed and discussed. Upon motion by Mr. Gregory, seconded by Ms. DuPont, 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 Council was spending money and there was a current budget surplus of approximately \$10,000, but that did not include the Annual Conference or the \$12,000 in grants. Total budgetary spend to date has been approximately \$22,000.

Mr. Peruski noted that the State Bar is a little behind on issuing the July financial information, so that was not included in the treasurer's report.

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.

Council agreed that it would be best to have a working group focus on the strategic plan some point in the next few weeks. Mr. Magidenko will circulate some times for that meeting.

2. Public Communications – Eric Gregory

Mr. Gregory was in attendance and provided the public communications report. Mr. Gregory asked for event coordinators to please send him events in advance so he can promote them on LinkedIn.

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 has two articles and is following up with the authors to finalize.

4. Tax Court Luncheons and Annual Dinner – Negah McKevitt

Ms. McKevitt was in attendance and provide a report the tax court luncheons and annual dinner report. Ms. McKevitt is finalizing the annual dinner and will need a final account by September 16.

Ms. McKevitt noted that there were fewer attendees to the tax court luncheon than registrations and that there was apparently an issue with how the start of the event was communicated.

Council discussed how the annual dinner would be paid for, and it is expected that the Townsend will invoice the Section for the event, and it will then be paid by check.

5. Annual Tax Conference – Josh Bemis

2024 Annual Tax Conference

Mr. Bemis was not in attendance. Mr. Kirkey provided the 2024 annual conference report.

Attendance dipped a little bit to 83 versus 100 in 2023 and 95 in 2022. Mr. Kirkey was not aware of any reasons why attendance would be lower.

Mr. Kirkey said that the speaker ratings increased from 6.08 versus 5.9 the year before.

Mr. Kirkey noted that revenue was down year over year 24,000 for 2024 and 32,000 for 2023. He did not have a final expense tally, but likely the Section will owe ICLE money to the extent revenues are short of expenses.

2025 Annual Tax Conference– Nick Papasifakis

Mr. Papasifakis was in attendance and provides the 2025 annual conference report. The 2025 annual conference planning will kick off within the next week and the process of identifying speakers will begin.

Council discussed reducing the number of tracks and there was general agreement to leave it at four.

Mr. Matthies drew the Council's attention to the ICLE contract. Mr. Matthies noted that the contract is essentially the same as last year.

Mr. Gallagher asked about a change of venue, and from a timing standpoint keeping it at St. Johns was the best choice. Mr. Kirkey noted that there are lower cost options for 2026, and that it is worth considering for 2026.

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. Kirkey stated that there was nothing to report on the tax law series at this time.

8. Grant Program – Sheridan DuPont

Ms. DuPont was in attendance and provided the grant program report. Ms. DuPont noted that the checks have been issued, but she did not have confirmation that they were received.

She also noted that the language regarding overhead has been incorporated in to the applications for next year.

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

Ms. Wease was not in attendance but she did provide a written report for the pro bono project / community service initiative coordinator report.

10. Membership Outreach – Gene Magidenko

Mr. Magidenko was in attendance and provided the membership outreach report. Mr. Magidenko asked if Council would like to host the next holiday event at Fogo de Chao in Troy.

Council discussed the pro and cons of the various options for the restaurant. November 14th was proposed as the date for the event.

Mr. Monaghan noted that the cost would be significantly higher based on what was spent last year. Ms. Pugliesi suggested getting a quote from last year's venue for comparison.

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 – Sherree Detzler

A Liaison was not in attendance and did not provide a written report.

14. Program Administrator Report – Barbara Barratt

Ms. Barratt was not in attendance.

COMMITTEE ACTIVITIES

15. Employee Benefits – Samantha Kopacz

Ms. Kopacz reported that the Employee Benefits Committee is hosting a networking event this coming Thursday at the Kona Grill in Troy.

16. Estates and Trusts – Buzz Leach

Mr. Leach reported that an event had happened on 7/31 at Coopers Hawk Winery. He had five RSVP and three attend.

Mr. Leach asked if he could host an event in Jackson County with that bar to host the event. Ms. Pugliesi noted that he appeared to have the budget to host the event.

17. Federal Income Tax – Stephen Dunn

Mr. Dunn was in attendance and provided a written and verbal report. Mr. Dunn noted the presentation at the Annual Conference, and he is currently putting together events for the next year.

18. State and Local Taxation – Seth O'Loughlin

Mr. O'Loughlin reported that the tribunal event happened at the end of June. The event had 65 registrants and 55 people attended. Mr. O'Loughlin stated that he is working to get one more event before the end of the year.

19. Young Tax Lawyers – Sam Parks

Mr. Parks was not in attendance. Mr. Gallagher noted that there is a YTL event after today's meeting.

OLD BUSINESS and NEW BUSINESS

New business:

Ms. McKeivitt provided a court of claims case update and asked if she should continue to provide an update now that cases are available online. Council discussed including this in the next Michigan Tax Lawyer and continuing to update the chart with new cases.

Mr. Gallagher noted that it is not necessary since these are now publicly available. He thanked Ms. McKeivitt for her service and noted that she is discharged from further obligations to provide case updates.

Mr. Gallagher discussed how he is currently putting positions together for next year and is in the process of contacting people.

Ms. Pugliesi brought up the NASTBA event that will take place October 4-5 in Boston and that if we want to send someone we should do it sooner or later. Mr. O'Loughlin is in a trial those dates, and he cannot attend that. Mr. Gallagher noted that if anyone is interested they should reach out to Brian or Becky otherwise Sheridan will attend.

There being no further business, Mr. Gallagher adjourned the meeting at 4:31 p.m.

Respectfully submitted,



Erick W. Hosner
Secretary