

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

September 26, 2024

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on September 26, 2024 at 3:00 p.m. The meeting was held in-person at the Townsend Hotel in Birmingham and virtually, via Zoom. Mr. Brian Gallagher, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Rebecca Pugliesi	Brian Gallagher	
Erick Hosner		
Gene Magidenko		
Nick Papasifakis		
Eric Gregory		

COUNCIL MEMBERS ABSENT

Joshua Beard	Sheridan DuPont	Negah McKevitt
Jennifer Watkins	Ryan Peruski	
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		

Mr. Gallagher called the meeting to order at 3:06 p.m. A quorum was determined to not be present.

APPROVAL OF PRIOR MEETING MINUTES

Mr. Gallagher directed Council's attention to the proposed Minutes of the Regular Meeting dated August 8, 2024. The minutes were reviewed and discussed. Minutes were not approved because a quorum was not present.

TREASURER'S REPORT

Mr. Peruski was not in attendance. Ms. Pugliesi gave the treasurer's report. Ms. Pugliesi noted that the Section was projected to lose \$30,000 versus a budgeted \$40,000 loss. Ms. Pugliesi further noted that in budgeting next year, Council would need to consider that a \$30,000 loss is not sustainable. Ms. Pugliesi noted that all expenses need to be submitted by October 3.

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 discussion and meeting with Council's officers who served as a working group. Council reviewed and discussed the strategic plan, including goals and responsibilities in connection with the strategic plan.

Ms. Pugliesi noted that the strategic plan would be approved in October with responsibilities assigned at that time as well.

2. Public Communications – Eric Gregory

Mr. Gregory was in attendance but did not have anything to report.

3. Michigan Tax Lawyer – Jennifer Watkins

Ms. Watkins was not able to attend, but she did provide an update to Mr. Gallagher. The current issue of the Michigan Tax Lawyer is on hold because one of the authors wants to update their article.

4. Tax Court Luncheons and Annual Dinner – Negah McKevitt

Ms. McKevitt was not in attendance. Brian noted that the annual dinner is today. Brian noted that the section did try and do a tax court luncheon this week, but it was not feasible based on scheduling.

5. Annual Tax Conference – Josh Bemis

2024 Annual Tax Conference

Mr. Bemis was not in attendance. Mr. Kirkey provided the 2024 annual conference report. Mr. Kirkey noted that a final accounting was included in the meeting packet. \$13,771 was reported as a loss for the event.

2025 Annual Tax Conference– Nick Papasifakis

Mr. Papasifakis was in attendance and provides the 2025 annual conference report. Mr. Papasifakis noted that he was currently in the process of obtaining speakers. Mr. Papasifakis noted that he needed Council to approve the contract with ICLE. The State Bar has already approved the contract, and Council will need to approve it at the next meeting that a quorum is present.

Council discussed increasing the pricing. Mr. Kirkey gave an overview of pricing and comparison to the business law section's annual conference. Mr. Papasifakis is going to review and make a recommendation as to pricing for the next Council meeting.

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 was not able to provide an update on the ICLE Tax Law Series. Council discussed removing this as a standing item on the agenda. Ms. Pugliesi recommended moving this to the Annual Conference part of the meeting.

8. Grant Program – Sheridan DuPont

Ms. DuPont was in not attendance. Ms. DuPont had reported to Mr. Gallagher that all of the grants had been paid.

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

Ms. Wease was not in attendance and did not provide a written report.

10. Membership Outreach – Gene Magidenko

Mr. Magidenko was in attendance and provided the membership outreach report. Mr. Magidenko reported that the pre-holiday party is booked for November 14 at Eddie Merlot's and the deposit has been submitted for reimbursement.

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 hosted a networking event at the Kona Grill in Troy. Messrs. Gregory and Gallagher RSVP'd for the event but did not attend. Attendance at the event was approximately 10 people including a couple of first time attendees.

16. Estates and Trusts – Buzz Leach

Mr. Leach reported that an event was held on September 19 and there were approximately 30 attendees. The event was in Jackson at Bella Notte.

17. Federal Income Tax – Stephen Dunn

Mr. Dunn was in attendance and provided a written and verbal report. Mr. Dunn noted and he is currently putting together events for the next year and would like to plan a transactional tax topic.

18. State and Local Taxation – Seth O'Loughlin

Mr. O'Loughlin reported that he had wanted to plan another event before year end but was unable to in the time remaining.

19. Young Tax Lawyers – Sam Parks

Mr. Parks was not in attendance. Mr. Gallagher reported on the previous event from August and noted that the speakers did a nice job and the venue was also nice.

OLD BUSINESS and NEW BUSINESS

New business:

Contract review. Council was unable to approve the ICLE and program administrator contracts because a quorum was not present, but both contracts have already been approved by the state bar.

Fundamentals program: Council discussed the demand for the event and alternatives. Outside of Council, Plante Moran, and several law students, there were not many attendees.

Council considered presentations on campus and coupling with the business section. There was general agreement to not do fundamentals in November.

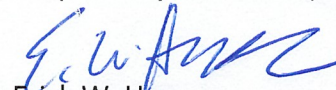
Events Calendar: Mr. Gallagher noted that Council should add what is on this calendar to the Council members' calendars and that committees should add dates for events to the calendar as soon as possible. The calendar that was provided was an export of last year's events to give committee chairs an idea of cadence of events. Ms. Pugliesi, noted that committee chairs should start thinking about what they want to do for the calendar year, so Council can get the events on the calendar.

Old Business:

NASBTS Attendance: Council discussed pros and cons of attending the NASBTS annual conference. Mr. Leach had attended in the past and noted that having our presence there was a bonus. However most attendees represented section leadership. Ms. Pugliesi noted that Council needed to confirm that Ms. Sheridan had not booked a ticket. Also noted that this should be an assigned role within the organization. If Ms. Sheridan had not booked a ticket, Council would not send someone.

There being no further business, Mr. Gallagher adjourned the meeting at 4:40 p.m.

Respectfully submitted,



Erick W. Hosner
Secretary