

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

August 10, 2022

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on August 10, 2022 at 9:00 a.m. The meeting was held virtually, via Zoom Conference. Mr. Andrew MacLeod, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Andrew MacLeod	Christopher Attar	Sean Cook
Brian Gallagher	Ryan Peruski	Christina Wease
Rebecca Pugliesi	Erick Hosner	Eric Gregory
William Lentine	Jennifer Watkins	Allison Stelter

COUNCIL MEMBERS ABSENT

Michael Monaghan	Nick Papasifakis	

COMMITTEE CHAIRPERSONS PRESENT

Samantha Kopacz	Buzz Leach	Cody Attisha
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COMMITTEE CHAIRPERSONS ABSENT

Negah McKevitt	Josh Beard	
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OTHERS PRESENT

Jeff Kirkey	Max Matthies	Neal Nusholtz
Josh Bemis		

Mr. MacLeod called the meeting to order at 9:02 a.m. A quorum was determined to be present.

APPROVAL OF PRIOR MEETING MINUTES

Mr. MacLeod directed Council's attention to the proposed Minutes of the Regular Meeting dated June 14, 2022. The minutes were reviewed and discussed. Upon motion by Mr. Gregory, seconded by Mr. Cook, those Minutes were unanimously approved and adopted.

TREASURER'S REPORT

Mr. Gallagher directed Council to the most recent Treasurer's Report included in the meeting packet. He noted the Section received some revenue from additional dues. He also noted that committee expenses were up \$2,000. He reminded committee chairs to turn in expenses within 45 days. He also discussed a \$580 expense related to ebasts. Mr. Gallagher stated he is waiting on confirmation from the state bar that those expenses were related to the latest release of the Michigan Tax Lawyer. Mr. Gallagher stated that section expenses overall are about \$50,000 below budget which does not include the expected revenue from the Tax Conference.

COUNCIL ACTIVITIES

1. Strategic Planning – Christopher Attar

Mr. Attar stated the goal is to get the strategic plan approved by the end of the year. Mr. MacLeod agreed with this goal. He advised Council to review the changes and be prepared to vote on the plan at the September meeting.

2. Public Communications – Jennifer Watkins

Ms. Watkins described the monthly electronic newsletter that is in process. She requested pictures from recent and upcoming events for inclusion in the newsletter. Mr. MacLeod requested that if committee chairs are working on events with Ms. Owiesny that they copy Ms. Watkins on the emails so she is aware of the event. Mr. MacLeod also inquired about the timing of the August newsletter and requested it included information on the Annual Dinner planned for September 22, 2022.

3. Michigan Tax Lawyer – Eric Gregory

Mr. Gregory stated that the first issue of the Michigan Tax Lawyer was sent out electronically a few weeks ago. He noted he will be reaching out to committee chairs to start soliciting articles for the next edition and requested that if anyone is interested in having an article published to reach out to him. Mr. MacLeod asked if the various committees have been assigned to specific issues of the Michigan Tax Lawyer to help the editor to gather articles. Mr. MacLeod noted that the Section previously did this and recommended we get back to this approach to better set the expectations for the committees. Mr. Gregory agreed and stated he would look into getting back on a rotation.

4. Tax Court Luncheons and Annual Dinner – Nick Papasifakis

Mr. Papasifakis did not attend the meeting however he provided a report to remind Council of the Annual Dinner on September 22, 2022.

Mr. Peruski stated that he has been discussing potentially doing something different for the Tax Court Luncheons because the Tax Court schedule was not ideal for hosting an

event. He stated they are looking to schedule something in October and bring in a speaker and lunch. He noted that there would be more information on the upcoming event at future meetings.

5. Annual Tax Conference – Ryan Peruski and Erick Hosner

2022 Annual Tax Conference

Mr. Kirkey stated that the final accounting for the conference would be completed in September as there are still a few speaker reimbursements outstanding. He did confirm that the conference resulted in net income for the Section and ICLE would be writing the Section a check once the accounting is completed.

2023 Annual Tax Conference

Mr. Hosner stated that he has met with Mr. Kirkey a few times and they are currently working on developing the program. He stated the format will be similar to the prior years and will be at the Inn at St. Johns. He noted he will be reaching out to committee chairs for assistance in finding speakers and developing the content.

Mr. Peruski recommended looking into an international topic based on the upcoming Supreme Court decision. Mr. Kirkey asked if Secure 2.0 would make a good plenary session. Mr. Gallagher noted that it would be interesting to some of the committees but may not be very applicable to those who practice primary in federal income tax and state and local income tax. Mr. Peruski suggested bringing the speaker back that spoke on crypto currency to do a plenary session on some of the other aspects and developments of crypto. Ms. Stelter agreed that a crypto session would be very interesting and timely.

Mr. Hosner also stated that he will begin contacting sponsors in the next few weeks. He is hoping to get many returning sponsors. Mr. Hosner also noted that Council needs to approve the contract between ICLE and the Section. He stated that the agreement is the same as for the 2022 conference. Upon motion by Mr. Gallagher, seconded by Mr. Peruski, the contract was unanimously approved. Mr. Peruski noted that he will now need to be sent to the state bar for review and approval followed by the Section chair signing the agreement. Mr. Kirkey stated he would send the contact information for the state bar to Mr. Hosner.

6. Fundamentals – Josh Bemis

Mr. Bemis reminded Council that the Fundamental program is tentatively scheduled for October 27. Mr. Bemis stated he would know in the next week if the location would be at the Detroit Honigman office or at the MSU Conference Center in Troy. Mr. Peruski noted that the approvals for hosting at the Honigman office have been delayed due to some turnover in the facility management position. Ms. Pugliesi inquired about if the event should be moved to the MSU Conference Center because the event could be held there in the future without issue. Mr. Bemis stated the quote for the MSU Conference Center

was about \$3,200. Mr. MacLeod agreed that because the event is not intended to turn a profit, it may make sense to move to the MSU Conference Center to provide some stability for where the even will continue to be held.

Mr. Bemis also stated he has started to brainstorm topics and the format will be very similar to prior years. He requested that if anyone is interested in speaking or had an idea of topics that they reach out to him. Mr. Peruski recommended looking at past Tax Conference and Fundamental events for ideas for topics.

7. Legislative Update and Policy Liaison – Sean Cook

Mr. Cook stated that there has not been much legislative activity at the state level. He discussed the Inflation Reduction Act of 2022 and some of the provisions it currently includes. He noted that the bill passed in the Senate and appears that it will pass in the House. One of the pieces of the act includes hiring 87,000 IRS agents. Mr. Cook noted that it would likely be 2-3 years before those new hires are trained and impact the level of audits and taxpayer assistance.

8. ICLE Tax Law Series – Max Matthies & Rachel Sedlacek

Mr. Matthies stated that the State and Local presentation was recently posted to the ICLE website. He also stated he has reached out to Mr. Hosner to begin discussing next year's series.

9. Grant Program – Allison Stelter

Ms. Stelter stated she received applications from three different programs all of which have historically received grants from the Section. Ms. Stelter recommended awards of \$3,000 to each program. Mr. MacLeod suggested moving the awards to \$4,000 each because the Section budgeted \$12,000 for the grant program. Upon motion by Mr. Gregory, seconded by Ms. Stelter, Council approved a grant of \$4,000 to each grant applicant. Ms. Stelter asked about next steps and Mr. Gallagher stated he would work with her to get the checks distributed to the recipients.

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

Ms. Wease stated that there is a basics of tax and collections event planned for October 7 in Mount Pleasant. The goal if the event is to provide basic education to attorneys so they can take a few pro bono tax cases. She also stated that she is working with Mr. Heitmeyer and the University of Michigan clinic to schedule a pro bono day in connection with the November Tax Court.

Ms. Wease also noted that students will be arriving back on campus soon. She will be looking to get an event scheduled in October or November for law and accounting students. She stated she would keep Council updated on how the Section can assist.

11. Membership Outreach – Josh Bemis

Mr. Bemis attended the meeting but did not have an update on membership outreach.

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

Neither Mr. Skinner nor Mr. Heitmeyer attended the meeting, and they did not provide a written report.

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

Mr. Nusholtz attended the meeting but did not have an update because the Probate and Estate Planning Section is currently on break.

14. State Bar of Michigan Liaison Report

The Taxation Section does not currently have a Liaison assigned by the State Bar.

15. Program Facilitator Report

Ms. Owiesny did not attend the meeting. Mr. MacLeod stated that Ms. Owiesny has continued to look into Eventbrite and getting acclimated to how it works. Mr. MacLeod stated that committees should begin to transition to using Eventbrite for their fall events.

COMMITTEE ACTIVITIES

16. Employee Benefits – Samantha Kopacz

Ms. Kopacz attended the meeting but did not have anything to report. She stated she is planning to host another event in November or December.

17. Estates and Trusts – Buzz Leach

Mr. Leach stated the committee had a happy hour on July 20 in Royal Oak. He stated he is looking into hosting an event on the west side of the state before the end of the year. Mr. MacLeod stated that an event on the west side is a great idea and encouraged Mr. Leach to get something on the calendar as soon as possible.

18. Federal Income Tax – Cody Attisha

Mr. Attisha stated that he was looking into hosting a mixer on September 8 or 15. Mr. MacLeod recommended September 15 so it was further away from labor day and it coincided with the filing deadline.

19. State and Local Taxation – Josh Beard

Mr. Beard did not attend the event but provided a report indicating the next event is scheduled for November 10. The event is a join event with the Michigan Chamber of Commerce and will be in Lansing.

20. Young Tax Lawyers – Negah McKevitt

Ms. McKevitt did not attend the meeting and did not provide a written report.

OLD BUSINESS and NEW BUSINESS

Ms. Pugliesi reminded Council to respond to her recent email on lobbying expenses so she can complete the lobbying report that is due by August 31.

Mr. MacLeod updated Council on the Michigan Bar Journal. Mr. MacLeod learned that the Tax Section is assigned the December 2023 issue as opposed to the December 2022 issue. Mr. MacLeod stated he inquired into switching for an earlier publication date but there was not a month earlier than November 2023. He thanked the authors that pushed to meet the mid-August deadline. He stated that those authors will be given the opportunity to publish their article in the next issue of the Michigan Tax Lawyer.

There was no new business to discuss.

There being no further business, a motion to adjourn the meeting was made by Mr. Gregory and seconded by Ms. Wease. That motion passed unanimously, and the meeting adjourned.

The meeting was adjourned at approximately 10:12 a.m.

Respectfully submitted,

A handwritten signature in cursive script, reading "Rebecca L. Pugliesi".

Rebecca L. Pugliesi
Secretary