

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

**January 6, 2011**

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on January 6, 2011 at 9:00 AM at the offices of Dykema located at 39577 Woodward Ave, Suite 300, Bloomfield Hills, MI 48304. Gina M. Torielli, Chairperson of the Taxation Section, presided.

**COUNCIL MEMBERS PRESENT**

Gina M. Torielli	Wayne Roberts	Lynn Gandhi
Ronald T. Charlebois	Michael Antovski	Marla Carew
Marjorie B. Gell	Gary Glenn	Michael Antovski
Paul V. McCord	Gary Remer	Warren Widmayer

**COUNCIL MEMBERS ABSENT**

George V. Cassar	Michael Domanski	Daniel Houlf
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**COMMITTEE CHAIRPERSONS PRESENT**

Alex Domenicucci	Tom Shaevsky	Chris Ballard
Peter Kulick	Carolee Cameron	Andy Lane

**COMMITTEE CHAIRPERSONS ABSENT**

None

**OTHERS PRESENT**

Eric Skinner	Deb Michaelian	Phil Admiraal
Jeff Kirkey		

Council Chairperson, Gina M. Torielli, called the meeting to order at approximately 9:15 AM.

**President's Report**

1. The June meeting of the Council will be held at the Cooley Ann Arbor campus.
2. The Section Manuel describing the duties and responsibilities of Council members and Committee chairs will be circulated for review.

## Minutes

The Minutes of the October 28, 2010 meeting of the Council were previously distributed and revised copies made available. Upon the motion by Marla Carew, seconded by Ron Charlebois, the Minutes were unanimously approved as redlined with clerical corrections, and adopted.

## Treasurer's Report

Wayne Roberts provided his report as Treasurer for the two months ended November 30, 2010, which indicated net income of \$32,258. He noted that membership and dues remain strong, with 1,354 members to-date, and the anticipation of approximately 50 additional members once final membership numbers are available from the SBM.

A motion to approve the Treasurer's report was made by Alex Domenicucci, seconded by Warren Widmayer and unanimously approved.

## Council Activities

### 1. 2011 Tax Conference – Gary Remer

Gary Remer reviewed the commitments for sponsorship of the Conference: CT Corp \$1,500, Plante & Moran \$1,500, PMC Bank \$5,000 and Cooley Law School \$5,000. The main speakers have been confirmed, although a few committees are waiting on confirmation from their speakers. A schedule of the conference was circulated.

Mike Antovski (2012 Tax Conference) indicated that he has begun to explore locations for the 2012 conference.

### 2. Tax Court Luncheon – Gary Glenn.

The Spring Tax Court luncheon is confirmed for March 22, 2011. As the Westin Book Cadillac is unavailable, the Doubletree on Fort Street is the likely location, to be confirmed.

### 3. Michigan Bar Journal Liaison – Paul McCord

The Section brief for the February *Michigan Bar Journal* has been drafted and submitted.

### 4. Michigan Tax Lawyer – Marla Carew

Articles have been received, as well as most Committee reports. Marla will send out an updated publication calendar.

### 5. Membership Outreach Coordinator – Dan Houlf

Dan Houlf was absent but provided a written report. There was a good showing of the recent outreach efforts at the MACPA MBT Conference with approximately 100 students

receiving scholarships to attend. Efforts will continue to attract students and new members.

6. Taxation Section Website

Consideration is being given to creating a Taxation Section Facebook page. Facebook offers some immediate advantages over the SBM website regarding content and outreach to prospective members. At the next Council meeting, a demonstration will be given to illustrate what other SBM sections have done with Facebook.

Council members and Committee Chairs were requested to provide Deb Michaelian with copies of their bios for posting to the Section's website.

7. Federal and State Legislation – Marjorie Gell

There was no new federal or state legislation to review as the administrations are still organizing.

8. Annual Chairpersons' Dinner – Gary Glenn

Gary Glenn is considering alternative formats for this event and solicited ideas from those present.

9. Grant Program – Michael Domanski

Mike Domanski was absent and no report was provided. The website has been updated for the current grant program. The submission deadline for proposals is March 1, 2011.

10. NASBTS Update – Warren Widmayer

Warren Widmayer had previously circulated the agenda and materials from the conference. These can be reviewed for potential speakers for our annual conference. He indicated that the Section's contribution of copies of the *Michigan Tax Lawyer* was well received, and that there were lively discussions regarding sales taxation of services and other state tax reforms.

11. ICLE AHTS & Directory – George Cassar

George Cassar was absent and a report was not provided. Jeff Kirkey provided an update 2010 – 2011 AHTS schedule and indicated that there are two more programs in the current term: Hot Topics in State and Local Tax on January 25, 2011 and Hot Topics in Estate and Gift Tax on February 22, 2011. They are currently planning the next series. They hope to have speakers lined up by late April 2011. They also plan to survey the Section members in the coming months to gauge interest and gather suggestions.

Probate and Estate Planning Section Liaison – Fred Hoops

Fred Hoops was absent and a report was not provided.

### IRS Area Counsel Liaison Report – Eric Skinner

Eric Skinner reported that there would be a second Spring Tax Court calendar on April 11, 2011. Discussion was held on whether a second luncheon should be considered, or perhaps the Council members would invite the Judge to lunch.

IRS Executive tours were being taken of CIC taxpayers and there was a very positive response to the program. The Detroit office of Area Counsel will be moving in May to One Detroit Center.

### Young Lawyer's Section Liaison Report – Phil Admiraal

Phil is collaborating with Maureen McGinnis (YLS chair) regarding the YLS annual summit, to be held on May 20 - 21 in Grand Rapids. The Tax Section could present a tax-related topic at one of the scheduled breakout sessions. Various potential topics were discussed, as well as the opportunity to collaborate with the YLS on pro bono opportunities.

### COMMITTEE ACTIVITIES

#### Business Entities – Alex Domenicucci

The Committee has selected a speaker for its breakout session at the Annual meeting. They hope to schedule a committee event in the next few months.

#### Employee Benefits – Thomas Shaevsky

The Committee will sponsor a joint breakfast meeting with the ASPPA (American Society of Pension Professionals & Actuaries) featuring Craig P. Hoffman, General Counsel and Director of Regulatory Affairs of ASPPA, on January 20, 2011 at the Radisson-Kingsley Hotel in Bloomfield Hills. Mr. Hoffman will discuss the employee benefits agenda of the new Congress, new participant fee disclosure rules and new service provider fee disclosure rules.

#### Estates and Trusts – Chris Ballard

Significant changes have occurred in the area. Lorraine New will lead a Committee meeting on Basis Topics for Deaths in mid-February, date TBD.

#### Practice and Procedure – Peter Kulick

The Committee finalized its speakers for the Annual meeting and plans a joint meeting with the International Committee.

### State and Local –Carolee Cameron

The Committee co-hosted a lunch with the Administrative Law Section on the Michigan Tax Tribunal, December 10, 2010 in Lansing. Several Judges of the Tribunal attended and spoke to approximately 120 attendees.

The Committee is exploring another joint meeting with the Real Property Tax Section, chaired by Jason Long, possibly in March.

Bruce Fort of the Multistate Tax Commission will speak at the Committee's breakout session at the Annual meeting regarding Hot Topics in State and Local Tax.

There was a discussion of current Michigan tax issues, including the status of property tax classification appeals and *Iron Mountain*.

### International Law – Michael Domanski and Andy Lane

Michael Domanski was absent but provided a report. The Committee hosted a panel discussion on December 13, 2010 from 4 – 6 at the Auburn Hills office of Plante & Moran. Bill Hensen of Plante & Moran lead a discussion on current international tax developments and the impact of recent tax reforms on cross-border transactions, along with Michael and Andy.

The Committee has secured Professor Daniel Shaeffer from the Thomas M. Cooley Law School as a speaker at the Annual meeting.

### **OLD BUSINESS**

#### Filing of an *amicus* brief in *Barr*

A decision was been made not to file an *amicus* brief in the *Barr* case due to issues that arose upon a review of the matter.

No other old business.

### **NEW BUSINESS**

#### Establishment of Policies and Procedures on the Filing of *Amicus* Briefs on Behalf of the Taxation Section

Marjorie Gell and Paul V. McCord circulated a draft of proposed Policies and Procedures on the Filing of *Amicus* Briefs on Behalf of the Taxation Section. Discussion was held regarding the consideration of conflicts, process, timing, budget issues and outreach opportunities. Marjorie and Paul will consider the issues raised and discussed and will circulate an updated draft for review and consideration by Council.

Discussion of filing an *amicus* brief in the General Motors use tax case

Discussion was held on the proposal to file an amicus brief in the GM appeal regarding use tax refunds. The issue is mainly one of separation of powers between the judiciary and the legislature. Several other groups have also been requested to file briefs, such as the Michigan Manufacturer's Association and the Council on State Taxation.

A motion was made by Warren Widmayer to approve the drafting of an amicus brief, subject to an electronic vote by Council to proceed. Those members of Council whose firms or employers are either involved or engaged in the matter shall abstain from voting on the proposal to file. The motion was seconded by Ron Charlebois and passed.

Associate Membership

Discussion was held regarding consideration of associate memberships in the Section, similar to those available in other sections for individuals interested in the Section activities but not members of the SBM. A review of the By-laws will be undertaken to determine availability of associate membership and further consideration will be given to this topic.

There being no further business, upon motion duly made by Ron Charlebois, seconded by Marla Carew and unanimously approved, the meeting was adjourned at approximately 10:55 AM.

Respectfully submitted,

Lynn A. Gandhi  
Secretary