

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

April 22, 2021

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on April 22, 2021, at 9:00 a.m. The meeting was held virtually, via Zoom Conference. Mr. William Lentine, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Bill Lentine	Rebecca Pugliesi	Sean Cook
Andrew MacLeod	Ryan Peruski	Eric Gregory
Brian Gallagher	Erick Hosner	Allison Stelter
James Combs	Jennifer Watkins	

COUNCIL MEMBERS ABSENT

Michael Monaghan	Nick Papasifakis	Joshua Wease
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COMMITTEE CHAIRPERSONS PRESENT

Negah McKeivitt	Adrean Taylor (VC)	
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COMMITTEE CHAIRPERSONS ABSENT

Lena Gionnette	Buzz Leach	Chris Attar
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OTHERS PRESENT

Mary Owiesny	Max Matthies	Josh Bemis
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Mr. Lentine called the meeting to order at 9:01 a.m. A quorum was determined to be present.

APPROVAL OF PRIOR MEETING MINUTES

Mr. Lentine then directed Council's attention to the proposed Minutes of the Regular Meeting dated April 1, 2021. The minutes were reviewed and discussed. Upon motion by Mr. MacLeod, seconded by Mr. Gregory, those Minutes were unanimously approved and adopted.

TREASURER'S REPORT

Mr. Monaghan did not attend the meeting and did not submit a written report.

COUNCIL ACTIVITIES

1. Strategic Planning – Nick Papasifakis

Mr. Papasifakis did not attend the meeting and did not submit a written report.

2. Public Communications – Allison Stelter

Ms. Stelter reminded everyone to let her know when there are events scheduled. She explained that she does receive a report from the State Bar when events are published, but she indicated that a direct email from the organizers would be very helpful as well.

3. Michigan Tax Lawyer – Erick Hosner

Mr. Hosner indicated that he has one article in hand for the upcoming edition. He requested assistance in securing additional articles. He is targeting a late-May publication date. Mr. Lentine indicated that Mr. Hosner should reach out to the Committee Chairs and offered some other ideas for potential topics.

4. Tax Court Luncheons and Annual Dinner – Allison Stelter

Ms. Stelter indicated that she had been holding off on scheduling any Tax Court Luncheons in the hopes that it would be possible to host them as in-person events. However, giving the lingering uncertainty, she explained that she is coming to grips with the fact that it would be necessary to move forward on a virtual basis if we hope to have one on the calendar any time soon. She will review the Tax Court calendar and discuss potential options with Mr. Heitmeyer.

Ms. Stelter also solicited ideas for the Section's Annual Dinner. Council discussed the anticipated feasibility of hosting this as an in-person event, and Council members suggested some possible ideas for both in-person virtual alternatives.

5. Annual Tax Conference – Rebecca Pugliesi and Ryan Peruski

2021 Annual Tax Conference

Prior to Ms. Pugliesi joining the meeting, Mr. Peruski indicated that there are 21 registrants so far. Mr. Kirkey has explained that this is not unusual for a virtual conference, and most registrations tend to be received in the last 3-4 weeks. Mr. Peruski encouraged better participation among Council members and also explained the Section's marketing strategy for the Conference, which involves leaning on Committee Chairs and distributing various Section-wide communications. Ms. Pugliesi later joined the call and elaborated on this discussion.

Mr. Peruski also indicated that he has solicited nominations for the student awards, and has received an excellent response. He discussed the three winners that have been selected. He suggested that the winners be published in the Michigan Tax Lawyer.

2022 Annual Tax Conference

Mr. Peruski indicated that he does not yet have anything to report on the 2022 Annual Tax Conference.

6. Fundamentals – Josh Bemis

Mr. Bemis indicated that there is a call scheduled tomorrow to discuss preliminary issues relating to the Fundamentals Program. Clearly, one of the big initial hurdles will be to determine whether to attempt this program as an in-person event.

7. Legislative Update and Policy Liaison – Sean Cook

Mr. Cook discussed legislative proposals at the state and federal level, including some tax provisions in the American Rescue Plan Act. He is somewhat skeptical that any additional federal tax legislation will be passed this year.

At the state level, there are a number of interesting bills pending. They include proposed legislation relating to a SALT cap workaround for business owners with flowthrough entities (which is once again under consideration after a previous version was vetoed by Governor Snyder).

8. ICLE Tax Law Series – Max Matthies

Mr. Matthies provided an update on the Tax Law Series. Mr. Lentine raised some concerns relating to the marketing materials and discussion ensued.

9. Grant Program – Eric Gregory

Mr. Gregory reported that he has distributed Grant Program materials, but has yet to receive any completed applications. He will send out reminders soon. Ms. Pugliesi volunteered to join Mr. Gregory and Mr. Lentine as the third member of the selection committee.

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

Mr. Wease did not attend the meeting and did not submit a written report.

11. Membership Outreach – Jennifer Watkins

Ms. Watkins indicated that she has not yet received any applications for the student writing competition. Council discussed several ideas aimed at increasing participation for this year as well as in future years, including ideas for potentially changing the timing, increasing the buy-in from professors, increasing the number of winners and the amount of the awards, and perhaps also providing a nominal prize for each good faith submission.

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

Neither Mr. Skinner nor Mr. Heitmeyer attended, and a written report was not provided.

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

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

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 indicated that she has been experiencing some issues with our new contact at the State Bar publishing updates on a timely basis (or in some cases, at all). Mr. Lentine will follow up with her and the State Bar on that point.

COMMITTEE ACTIVITIES

16. Employee Benefits – Adrean Taylor

Ms. Gionnette was unable to attend the meeting. Ms. Taylor provided a report on her behalf. Ms. Taylor reiterated that the roundtable at the end of March was well-received. She and Ms. Taylor are working on future events, including one with participation by TPAs.

17. Estates and Trusts – Buzz Leach

Mr. Leach did not attend the meeting. He provided a written report which explained that he is working on future events, but all of the potential speakers he has consulted wish to wait until after the end of tax season.

18. Federal Income Tax – Chris Attar

Mr. Attar did not attend the meeting and did not submit a written report.

19. State and Local Taxation – TBD

Mr. Lentine reminded Council that Ms. Crumback has accepted a new position with the Michigan Supreme Court, and as such, cannot continue as SALT Chair. He indicated that he is in the process of filling this position.

20. Young Tax Lawyers – Negah McKeivitt

Ms. McKeivitt attended the meeting but had to depart before providing her report. Ms. Owiesny indicated that the Young Tax Lawyers Committee has an event scheduled for April 28th. At this point registrations are minimal, so Council was encouraged to solicit potential attendees.

OLD BUSINESS and NEW BUSINESS

The ad-hoc committee reviewing the request to submit an amicus brief in the *Comerica* case is reviewing materials and will meet to soon to discuss and provide a recommendation to Council on whether and how to proceed. This case involves the Michigan Business Tax. Mr. Lentine explained that the timing of this process will likely require an electronic vote between meetings and requested Council's prompt attention to that vote when it occurs.

Mr. Lentine also discussed the federal comment letter project relating to guidance on the employee retention tax credit and its interaction with PPP loan forgiveness, with an emphasis on an unfavorable default election and the timing of the issuance of that guidance vis-à-vis applications that had already been submitted. The ad-hoc committee working on this comment letter will meet tomorrow to discuss plans to move forward.

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

The meeting was adjourned at approximately 10:13 a.m.

Respectfully submitted,



Brian T. Gallagher
Secretary