

**COUNCIL OF TAXATION SECTION
MINUTES OF ANNUAL MEETING**

September 18, 2019

The Annual Meeting of the Council of the State Bar of Michigan Taxation Section was held on September 18, 2019, at 5 p.m. at the Townsend Hotel, 100 Townsend Street, Birmingham, Michigan. Jackie Cook, Chairperson of the Taxation Section, presided. The current Chair, Ms. Jackie Cook, called the meeting to order at approximately 5:23 p.m.

MINUTES OF SEPTEMBER 13, 2018, ANNUAL MEETING

The Chair asked for comments on the Minutes from the Annual Meeting of the Taxation Section held September 18, 2018. Upon motion by Brian Gallagher, seconded by Eric Gregory, the aforementioned Minutes were unanimously approved.

TREASURER'S REPORT

William Lentine was present and provided a treasurer's report for the eleven month period ending 8/31/2019. Mr. Lentine reported that the Taxation Section had not spent as much as budgeted during the fiscal year and noted that the Taxation Section has more cash on hand than at this time during the prior fiscal year. Mr. Lentine encouraged all of the committee chairs to spend their respective budgets.

CHAIRPERSON'S ANNUAL REPORT

The Chair presented the Chairperson's report for the 62nd annual report of the Taxation Section, which highlighted the year's most significant accomplishments. The Chair highlighted the Taxation Section's achievements and goals for the past year, including the Chair's goal of increasing communication with Tax Section members. The Chair thanked Tom Fabbri for serving as the Tax Section's Public Communication lead and for his assistance in updating the Tax Section's website. The Chair also thanked Mindi Johnson, editor of the Michigan Tax Lawyer, for her service as editor and also for her work in transitioning the publication from print to an electronic format.

The Chair also noted the launch of the Tax Section's new quarterly e-newsletter, "Tax in the Great Lakes State" and the publication of the first four editions of the newsletter during the past year. The Chair thanked Wayne Roberts and Sam Welton for providing content for the newsletter.

The Chair thanked Mike Monaghan for his work in planning the 2019 Annual Tax Conference held this past May at the Inn at St. Johns, and noted the tax conference's strong content and the popularity of the subject specific break-out sessions. The Chair noted that Brian Gallagher is planning the 2020 Annual Tax Conference scheduled for May of 2020 and also thanked him for his efforts in assisting with the 2019 Tax Conference.

In October of 2018, the Tax Section also held its second annual “Fundamentals of Tax Program”, which was well-attended and a huge success thanks to the efforts of Ryan Peruski. Rebecca Pugliesi is planning the 2019 “Fundamentals of Tax Program”, and the Chair thanked Ms. Pugliesi for her efforts in planning the upcoming event.

The Chair thanked Eric Gregory for his efforts in planning the Tax Section’s Annual Meeting and for his work in planning the Tax Court Luncheon with Judge Urda.

The Chair next noted the Tax Section’s goal of strengthening its community outreach efforts and that the Tax Section had during the past year made charitable gifts to several low income tax clinics in the aggregate amount of \$7,500, and thanked Andrea Crumback for leading this effort.

The Chair noted the desire to increase outreach efforts to law students and thanked Josh Wease, along with Ryan Peruski, in planning outreach events with law students interested in pursuing tax law as a career. The Chair also thanked James Combs for his efforts in planning the Tax Section’s first “Law School Writing Challenge” as a means of engaging with law students and fostering student interest in tax law.

The Chair thanked Joshua Wease in connection with the launch of the new pro bono “Tax Problem Solving” initiative where Michigan taxpayers receive free assistance with federal, state, and local tax issues at events being held across the State of Michigan.

The Chair noted the launch of the new “Tax Highlights” summary of selective tax related legislative and regulatory developments of interest to tax practitioners and thanked Sean Cook for authoring and updating the summary throughout the year.

In furtherance of the Tax Section’s goal of improving education, the Chair noted that the Tax Section’s committees have been active in planning and hosting a number of educational and tax related events during the preceding year, including a “Meet the State Treasurer” event last February, and a nonprofit and charitable giving event hosted at the Detroit Humane Society. The Chair thanked the committee chairs, Erick Hosner, Dan Stanley, Nick Papasifakis, John Arendshorst, and Rebecca Pulgiesi and their respective vice chairs for their hard work in planning Tax Section events and programs.

The Chair noted that on August 7, 2019, the Tax Section submitted an Amicus Curiae Brief in *TOMRA of North America v. Department of Treasury*, a sales and use tax case pending before the Michigan Supreme Court regarding the industrial processing exemption. The Chair thanked Erick Hosner, Bill Lentine, Andrea Crumback and Wayne Roberts for their assistance in connection with the preparation of the brief.

With the support of Court of Claims Chief Judge Murray, the Tax Section was also able to post online all tax related orders and decisions of the Court of Claims issued since the beginning of 2018, along with a summary of the orders and decisions. The Chair thanked Negah McKevitt for her efforts and assistance with this project.

The Chair thanked Ryan Peruski for his efforts in drafting an updated strategic plan for the Tax Section ("Strategic Plan 2.0"), and his assistance in refining the Tax Section's goals and objectives for the strategic plan.

The Chair also thanked the Tax Section's officers for their support throughout the year, James Combs, Bill Lentine, Andrew MacLeod, and Carolee Smith, and gave a special thanks to Mary Owiesny for her service as the Tax Section's administrator. Finally, the Chair thanked Wayne Roberts, Lynn Gandhi, and Majorie Gell for their service on the Past Chairs Advisory Committee.

BOARD/COMMITTEE RECOGNITIONS

The Chair recognized certain Tax Council members and Committee Chairs for their past service to the Tax Section, including Thomas Fabbri for his service on the Tax Council and in leading the Tax Section's public communications efforts, Carolee Smith as ex officio and past chair and for her years of service on the Tax Council. The Chair also noted and thanked Dan Stanley for acting as Chair of the State and Local Tax Committee, and John Arendshorst for his service as Chair of the Employee Benefits Committee. Each of the above will be honored with a plaque in recognition of their service.

NOMINATIONS AND ELECTIONS OF COUNCIL MEMBERS

Alexander Domenicucci announced the results of the Nominating Committee's process. The Nominating Committee is comprised of four members, past Chairpersons Alexander Domenicucci, Carolee Smith, and Michael Antovski and current Chairperson, Jackie Cook.

Council Officers:

Chair: James H. Combs
Vice-Chair: William C. Lentine
Treasurer: Andrew MacLeod
Secretary: Michael Monaghan
Ex Officio: Jackie J. Cook

Council Members:

Term Ending - 2020: Stephanie B. LaFave
Term Ending - 2021: Erick W. Hosner
Term Ending - 2022: Sean H. Cook, Joshua M. Wease, and Rebecca Pugliesi

As there were no nominations tendered from the floor, upon a motion by Kathleen Cieslik, seconded by Rebecca Pugliesi, the slate of new Council Officers and Members was unanimously approved.

PASSING OF THE GAVEL FROM THE IMMEDIATELY PAST CHAIRPERSON TO THE NEW CHAIRPERSON

Ms. Jackie Cook “passed the gavel” to the incoming Chair, James Combs.

ANNOUNCEMENT OF NEXT COMMITTEE CHAIRS/PAST CHAIRS ADVISORY GROUP

Mr. Combs discussed various Tax Section matters, events and goals for the Tax Section in the upcoming year and thanked everyone for their support over the last several years. Mr. Combs noted that one of his main goals is to comment on federal tax legislation during the upcoming year. Mr. Combs then announced the Committee Chairs for the upcoming year:

- Federal Income Tax: Allison Stelter
- State and Local Tax: Andrea Crumback
- Employee Benefits: To be announced in the future
- Estate and Trust Planning: Nick Papasifakis
- Young Tax Lawyers: Josh Lowenthal

The Chair then announced the appointment of the following past Chairpersons to the Past Chairperson’s Advisory Group:

Wayne Roberts

Marjorie Gell

Lynn Gandhi

OTHER BUSINESS.

Mr. Combs read a note from Carolee Smith, who was unable to attend the meeting, thanking the Tax Section and the Tax Council for all of the support provided to her in the course of her involvement with the Tax Council.

There being no other business, a motion to adjourn the Annual Meeting was made by Alex Domenicucci and seconded by Sean Cook. The meeting was duly adjourned at approximately 5:53 p.m.

Respectfully submitted,



Andrew W. MacLeod
Secretary