

**COUNCIL OF TAXATION SECTION  
MEETING MINUTES**

**June 25, 2020**

A special meeting of the Council of the State Bar of Michigan Taxation Section was held on June 25, 2020, at 3:34 p.m. The meeting was held telephonically. Mr. James Combs, Chairperson of the Taxation Section, presided.

**COUNCIL MEMBERS PRESENT**

James Combs	Rebecca Pugliesi	Allison Stelter
Bill Lentine	Erick Hosner	Jackie Cook
Andrew MacLeod	Eric Gregory	
Michael Monaghan	Ryan Peruski	
Mindi Johnson	Brian Gallagher	

**COUNCIL MEMBERS ABSENT**

Joshua Wease		
Sean Cook		

**COMMITTEE CHAIRPERSONS PRESENT**

Nick Papasifakis	Buzz Leach	
Josh Lowenthal		
Lena Gionnette		

**COMMITTEE CHAIRPERSONS ABSENT**

Andrea Crumback		

**OTHERS PRESENT**

Robert Heitmeyer	Christopher Attar	
Adrean Taylor	Neal Nusholtz	
Negah McKevitt	Mary Owiesny	

Mr. Combs called the meeting to order at 3:34 p.m. A quorum was determined to be present. Mr. Combs indicated that this special meeting was scheduled to address a few topics before the next regularly scheduled Council meeting.

Mr. Combs referred to the proposed Minutes of the special Meeting dated April 9, 2020. After noting that a quorum was present, the minutes were reviewed and discussed. Minor typographical changes were proposed and accepted. Ms. Cook moved that the minutes be approved, and Mr. Gregory seconded the motion. The minutes were then approved and adopted unanimously after being adjusted for the accepted typographical changes.

Mr. Combs indicated that he would like to discuss whether the Taxation Section should issue \$3,500 of additional grants to each of the three organizations that were awarded grants previously. These organizations included The Regents of the University of Michigan (University of Michigan Low Income Taxpayer Clinic); (2) Michigan State University College of Law (Alvin L. Storrs Low-Income Taxpayer Clinic); and (3) Accounting Aid Society (Accounting Aid Society Low Income Taxpayer Clinic). Mr. Combs explained that each of these organizations had previously been awarded grants in the amount of \$2,500 and that these additional grants would bring the aggregate grants to each organization to \$6,000. These additional grants would total \$10,500. Ms. Johnson indicated her strong support for the additional round of grants. Mr. Combs further indicated that the Taxation Section could afford the additional grants given its current financial situation. Ms. Johnson moved to approve the additional \$10,500 in grants and Ms. Stelter seconded the motion. The Motion was approved unanimously. Mr. Combs noted that all of the voting members present in the meeting had voted to approve the additional grants.

Mr. Combs addressed the fact that it is difficult for Committees to hold events given the continuing impact of the pandemic. As a result, he proposed a new approach that would involve each Committee sponsoring an hour-long presentation over Zoom followed by a Happy Hour. Ideally, each Committee could hold an event during the same week over the summer. Mr. Combs suggested that that a similar format was being adopted by the American Bar Association Tax Section to reach its members after the ABA May 2020 Tax Conference was cancelled as an in-person event on account of COVID-19. Mr. Heitmeyer suggested a topic on virtual hearings, trials, and settlements. Mr. Combs asked if Judge Buch might be open to a Zoom style lunch for the Tax Court Luncheon, and Mr. Heitmeyer indicated that he would probably be interested in attending and could follow up with the Judge. Mr. Papasifakis supported the idea of his Committee contributing a Zoom presentation and felt that some of the speakers whose presentations were cancelled for the Taxation Section's Annual Tax Conference might have an interest in presenting. He further proposed that the event might work well in August, and Ms. Stelter confirmed that August would be a good month. The group then concluded that it would be best to hold the event before August 14 given logistical concerns with late August. Mr. Combs indicated that he would review the calendar and propose a program for the group.

Mr. Combs indicated that he and Mr. Lentine were considering hosting a "brown bag" lunch to discuss the CARES Act. If conducted, the event would likely be followed by a virtual networking event.

Mr. Peruski briefly updated the group on the Law School Writing Challenge. Mr. Peruski indicated that the due date for submissions had been extended to June 30, 2020, which was approaching. He further indicated that he had inquired whether there were any submissions and was pleased to report that there had been some. As a result, Mr. Peruski would proceed with forming a committee to evaluate the submissions.

Mr. Macleod motioned to adjourn the meeting. This motion was seconded by Mr. Lentine and unanimously approved. The Meeting adjourned at 4:01pm.

Respectfully submitted,

DocuSigned by:

*Michael P. Monaghan*

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Michael P. Monaghan  
Secretary