

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

September 18, 2019

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on September 18, at 3 p.m. at The Townsend Hotel in Birmingham Michigan. Ms. Jackie Cook, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

James Combs	Jackie Cook	
Andrea Crumback	William Lentine	
Brian Gallagher	Eric Gregory	
Michael Monaghan	Andrew MacLeod	
Sean Cook		

COUNCIL MEMBERS ABSENT

Tom Fabbri	Ryan Peruski	Carolee Smith
Mindi Johnson	Joshua Wease	

COMMITTEE CHAIRPERSONS PRESENT

Rebecca Pugliesi		
Kathleen Cieslik (Vice Chair)		

COMMITTEE CHAIRPERSONS ABSENT

Joshua Lowenthal (Vice Chair)	Erick Hosner	John Arendshorst
Daniel Stanley	Nick Papisifakis	

OTHERS PRESENT

Neal Nusholtz		

Jackie Cook called the meeting to order at 3:09 p.m. A quorum was determined to be present.

Ms. Cook referred to the proposed Minutes of Regular Meeting dated July 11, 2019 and after review and discussion thereof, it was proposed (after noting that quorum is present), that the minutes, as revised to reflect the correction of minor typographical errors, be approved with Mr. James Combs making the motion and Mr. Brian Gallagher seconding the motion, the minutes were then approved and adopted.

TREASURER'S REPORT

Mr. Lentine reported on financial matters and noted that all of the months through 8/31/19 for financial reporting have been updated. Mr. Lentine noted the substantial savings relating to the e-edition of the Michigan Tax Lawyer, and in relation to various other expenses versus the budget for the current fiscal year and that the Tax Section's cash position has substantially increased from the prior year. Ms. Cook noted a couple of revisions to the financial statements, including a correction relating to the spelling for the "L. Hart Wright Fund".

COUNCIL ACTIVITIES

1. **Strategic Planning – Ryan Peruski**

Mr. Peruski was not present at the meeting, but provided a written report, regarding planning for an upcoming event planned for October and that he circulated a draft of an updated strategic plan. Mr. Combs provided background information regarding the historical planning relating to the strategic plan and its use by the Tax Section in planning for its goals and objectives. Mr. Combs noted that the plan has been shortened and simplified to enable the Tax Council to better assess its performance versus its' performance objectives. Mr. Combs also noted certain objectives contained in the draft plan. Ms. Cook noted that the Strategic Plan will be voted on at the October meeting and encouraged everyone to provide comments to Mr. Peruski.

2. **Public Communications – Tom Fabbri**

Mr. Fabbri was not present and no report was provided. Ms. Cook noted that Mr. Fabbri has been active in updating the Tax Section website over the past year.

3. **Michigan Tax Lawyer – Mindi Johnson**

Ms. Johnson was not present, but provided a written report noting that she is working with the authors to finalize their articles on the next edition of the Michigan Tax Lawyer for the Fall of 2019, and that the next edition will be an electronic edition, and will include a copy of the Tomra Amicus Brief. Ms. Johnson will be reaching out soon to the committee chairs for their reports.

4. **Annual Tax Dinner / Tax Court Lunch – Eric Gregory**

Mr. Gregory noted that the Tax Court Luncheon is scheduled for September 23rd at the DoubleTree downtown, and Judge Patrick Urda will attend and encouraged everyone to attend the event.

5. Annual Tax Conference – Mike Monaghan and Brian Gallagher

Mr. Monaghan had nothing new to report on the 2019 Annual Tax Conference and noted that he is still waiting on a report of the final expenses for the conference.

Mr. Gallagher reported that he is working on topics and speakers for the 2020 Tax Conference and is looking for input from the Committee Chairs and noted that the deadline for speakers and topics is November 19, 2019. Mr. Gallagher also noted that he is looking for sponsors for the 2020 tax conference.

6. Federal & State Legislative Update and Public Policy Liaison – Sean Cook

Mr. Cook reviewed the recent new “Tax Highlights” edition that was circulated as part of the Agenda for the Tax Council meeting and noted certain items listed as part of the materials. Ms. Cook thanked Sean for his effort over the course of the past year in generating each edition of “Tax Highlights”.

7. ICLE – Max Matthies

Mr. Matthies was not present at the meeting, but Brian Gallagher reported that the topics and presenters for the Tax Law Series for the upcoming year have been set. A general discussion was held among attendees regarding the proposed topics and speakers for the Tax Law Series.

8. Grant Program – Andrea Crumback

Ms. Crumback was not present, and no report was provided.

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

Mr. Wease was not present and no report was provided, but Ms. Cook noted the student outreach event to be held in October.

10. Student Outreach – Ryan Peruski and Joshua Wease

Mr. Wease was not present and no report was provided.

11. IRS Area Counsel Liaison Report – Eric Skinner / Rob Heitmeyer

Mr. Skinner and Mr. Heitmeyer were not present and no report was provided.

Probate and Estate Planning Section Liaison Report – Neal Nusholtz

Mr. Nusholtz was present and reported there is nothing new to report.

12. State Bar of Michigan Liaison Report – Thomas Howlett

Mr. Howlett was not present and no report was provided.

13. Program Facilitator Report – Mary Owiesny

Ms. Owiesny was not present and no report was provided.

COMMITTEE ACTIVITIES

1. Employee Benefits – John Arendshorst

Mr. Arendshorst was not present and no report was provided.

2. Estates and Trusts – Nick Papsifakis

Mr. Papsifakis was not present and no report was provided.

3. Federal Income Tax – Erick Hosner

Mr. Hosner was not present, but Mr. Combs noted an August 22nd event that was held and was attended by a reporter from the Detroit Legal News.

4. State and Local Taxation – Daniel Stanley

Mr. Stanley was not present, but Ms. Cook noted a well-attended committee event that was held on Wednesday - September 4th in Lansing.

5. Young Tax Lawyers – Rebecca Pugliesi

Ms. Pugliesi reported that she is planning an event following the Fundamentals of Taxation program.

OLD BUSINESS

Fundamentals Program 2019: Ms. Pugliesi discussed planning for the Fundamentals of Taxation Program for November 13, 2019 at Honigman's Detroit office and that she is working on the schedule and topics for the event. Ms. Cook recommended a potential state and local tax speaker.

Tomra – Amicus Brief:

Ms. Cook noted that the Tomra Amicus brief that was filed on August 7, 2019. Ms. Cook thanked Erick Hosner, Bill Lentine and Wayne Roberts for their assistance with the preparation of the brief. Ms. Cook noted that oral arguments relating to the case will be

coming up soon. Mr. Lentine thanked Ms. Cook for her work as the principal author of the brief.

Tax in the Great Lakes State – Summer 2019 (August):

Ms. Cook noted the publication of the e-newsletter "Tax in the Great Lakes State" on August 27, 2019.

ICLE Contract

A brief discussion was held regarding the ICLE contract for the 2020 Tax Conference and Mr. Gallagher noted a discussion he had with Jeff Kirkey of ICLE regarding a few matters relating to the contract, including regarding the signage for the conference, contacting sponsors, and general marketing for the conference, and that he is generally satisfied with the terms of the existing contract and is supportive of entering into the contract. A brief discussion was held regarding the contract and it was decided to approve the contract, and Brian Gallagher made the motion to approve the contract, and Eric Gregory seconded the motion and the contract was then approved.

NEW BUSINESS

NASBTS, October 25-26, 2019

Ms. Cook referenced the National Association of State Bar Tax Sections ("NASBTS") conference to be held in Washington D.C. on October 25-26, 2019 and that historically the Tax Council has sent a representative to the conference. Ms. Cook noted that she would be supportive of sending a representative to the NASBTS conference.

Mary Owiesny Contract

Ms. Cook discussed that Mary Owiesny's contract is up at the end of this month, and proposed extending her contract out for another year on the same terms, and it was decided to table the approval until the next meeting.

There being no other business Ms. Jackie Cook requested a motion to adjourn the meeting with such motion being made by Sean Cook and seconded by Brian Gallagher, and such motion was approved.

The meeting was adjourned at approximately 4:28 p.m.

Respectfully submitted,



Andrew MacLeod
Secretary