



WASHINGTON STATE BAR ASSOCIATION
Taxation Section

April 20, 2022

Via Email

Washington State Bar Association Board of Governors
Attn: ETHOS Committee
boardfeedback@wsba.org

Re: Comments of WSBA Taxation Section Regarding Bar Structure

To the ETHOS Committee:

I write to set forth the views of the Taxation Section regarding the WSBA bar structure and the role of sections therein. We hope that the bar structure study group will consider our comments as it makes determinations and any recommendations to the Washington Supreme Court.

As a general principle, the Taxation Section does not believe that a change to the structure is either necessary or desirable. The Taxation Section has found that the partnership between the Section and WSBA has allowed the Section to efficiently serve its members. Activities of the Taxation Section include the following: making scholarships to Tax LLM candidates, fostering relationships with the Washington Department of Revenue to the benefit of both the state agency and taxpayer representatives, supporting the Federal Tax Clinics for low-income taxpayers through grants and coordinating volunteers, providing networking opportunities for new and young lawyers as well as seasoned professionals, arranging CLE events, and sponsoring receptions with visiting Tax Court judges. The Section is concerned that altering the current structure would make serving our members more difficult and expensive. Without the support of WSBA's infrastructure for collecting dues and maintaining and managing our budget, the Section would lack capacity to both serve its members and take responsibility for administrative tasks currently handled by WSBA. Additionally, the relationship between WSBA and the Tax Section gives the Tax Section a more powerful voice when commenting on legislative issues impacting both members and the public at large. Absent the larger umbrella organization of the WSBA, the Taxation Section would struggle to provide these benefits to members and the broader community.

ETHOS Committee

April 20, 2022

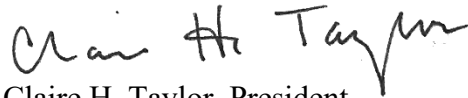
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In short, the Taxation Section is in favor of the status quo integrated bar system that fosters a strong relationship between WSBA and the sections. If changes are ultimately required, the Taxation Section strongly supports a larger bar organization with the option of individualized sections that foster a partnership between WSBA and the sections without spinning off sections into independent membership organizations. We greatly appreciate the Committee's consideration of the Taxation Section's perspective on these challenging issues.

Please do not hesitate to contact me if you would like to further discuss any of the above.

Sincerely yours,

Washington State Bar Association Taxation Section

A handwritten signature in black ink that reads "Claire H. Taylor". The signature is written in a cursive, flowing style.

Claire H. Taylor, President

Email: Claire.Taylor@stokeslaw.com

Phone: 206-626-6000

Shelly Bynum

From: Board Feedback
Subject: FW: [External]Bar structure

-----Original Message-----

From: Geoffrey Revelle <geoff.revelle@FisherBroyles.com>
Sent: Thursday, April 21, 2022 12:38 PM
To: Board Feedback <BoardFeedback@wsba.org>
Subject: [External]Bar structure

The integrated Bar structure is out of date and possibly illegal. The Bar should just do licensing, CLEs, tasks assigned by the Supreme Court and Discipline. Form a voluntary bar for everything else.

Geoff Revelle

Shelly Bynum

From: Board Feedback
Subject: FW: [External]Bar Structure Study Feedback

From: Sherri Marie Carr <carrsmarie@gmail.com>
Sent: Thursday, April 21, 2022 9:36 AM
To: Board Feedback <BoardFeedback@wsba.org>
Subject: [External]Bar Structure Study Feedback

"You can also send feedback at any time during the study process to boardfeedback@wsba.org. Two specific questions of importance for members are: *What resources, benefits, services, and programs does the WSBA provide that are important to your practice and the overall profession? And what aspects of the current bar structure, if any, cause challenges?*"

What resources, benefits, services, and programs does the WSBA provide that are important to your practice and the overall profession?

I'm a fan of the following:

- Free CLEs;
- Information on Proposed Rule Changes and how to comment about such; and
- The newsletters about what the Bar is involved in and how to participate if that is something that interests you or others.
- The WSBA of all the Bars/jurisdictions I'm admitted to practice in seems to lead the way in a lot of respects: i.e. mental health related aspects to bar admissions, studying the bar structure aspects, looking into the aspect of covid re mail delivery for court proceedings and applicable matters.

And what aspects of the current bar structure, if any, cause challenges?

- The associated fees for membership; other non-free CLEs, requirements for CLEs that overlap in other jurisdictions I'm admitted to but still have to comply with yours; having to have a registered agent in WA and pay the associated fees for that, even if I have no clients in WA.

Thank you for your consideration of my feedback and for all y'all do.

Take care,

Sherri Marie

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[Sherri Marie Carr, Esq.](#) on LinkedIn

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Shelly Bynum

From: Board Feedback
Subject: FW: [External]We should have a voluntary Bar Association

From: William Weissinger <weissinger@rockisland.com>
Sent: Thursday, April 21, 2022 10:58 AM
To: Board Feedback <BoardFeedback@wsba.org>
Subject: [External]We should have a voluntary Bar Association

The State should handle discipline. A voluntary Bar Association would provide services the members want, and are willing to join the Association to obtain.

That is the way it worked in Massachusetts and it worked well. I recommend you adopt that model here.

Bill

William Weissinger
WSBA #19332
Friday Harbor, Washington
360-378-5674

Shelly Bynum

Subject: FW: [External]FW: Bar structure

From: Ronald Culpepper <culpepperr2004@gmail.com>

Sent: Friday, April 22, 2022 11:50 AM

To: Brett Purtzer <brett@hesterlawgroup.com>

Subject: Bar structure

Governor Purtzer:

I am sorry to be somewhat late with this comment about bar structure: I hope it is in time for the Board of Governors meeting tomorrow which was referenced in the most recent newsletter from the WSBA.

I am somewhat puzzled by the attention this issue is receiving, even post-JANUS. That decision has apparently, in some minds, called into question the existence of integrated bar structures. I have not studied the case closely but its holding about mandatory union dues as a condition of employment seems, to me at least, having little to do with bar membership and the benefits that the bar provides to all the citizens of Washington state, such as administering the bar exam which ensures some minimum level of knowledge, continuing legal education to ensure practitioners remain up to date, and a disciplinary process to weed out or hold accountable unethical or incompetent lawyers.

I was admitted in 1976 and have been fairly active in the Pierce County legal community since 1977 and during that time I do not recall hearing much desire or enthusiasm for a wholesale restructuring of the WSBA. There are always grumbles about dues or the cost of CLE programs but these seem fairly minor. I am sure there are many ways that the WSBA can improve as you as a governor know better than I. My impression is that the BOG, the staff of the WSBA, and its various committees are always looking for ways to improve. I trust that these efforts will continue and expect that the WSBA will keep looking for ways to do things better.

The WSBA is not perfect but does function fairly well. If it ain't broke.... Thank you for all the time you spend, with too little reward. on making the WSBA better.

Ron Culpepper

WSBA #7133