



WASHINGTON STATE BAR ASSOCIATION

Taxation Section

COUNCIL MEETING MINUTES – October 16, 2020

Zoom Meeting due to COVID-19 Pandemic

Persons in Attendance by Zoom or Telephone:

Brett Durbin -- President
Claire Taylor -- Vice-President
Kristi L. Richards – Secretary
Sam Barnes – Treasurer
Bob Mahan
Darek Jarski
Megan Lowe
Reed Jones
Eleen Trang
Jennifer Gelner
Dan Jensen
Dan Sito
Aaron Johnson
Rich Johnson
William Richard
Jason Harn
Al Mullins
Tuan Ngo

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- 8:05 a.m. The meeting was called to order.
 - A motion to approve the prior meeting minutes was made and passed.

Treasurer's Report (Sam Barnes)

- Not a lot to report
- WSBA just wrapped up audit, so no current numbers
- Have yearend statements showing loss of about \$2500; budgeted for \$26K loss
- We have excess funds and are seeking ways to deploy assets for benefit of members (CLE/Networking?)

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Individual Committee Reports

Estate & Gift Tax (Cat Connell & Reed Jones)

- Reed Jones provided report
- Steve Boyd of Northern Trust is presenting a meeting today regarding disclaimers
- Pushing forward with indexing issue for estate tax (bill drafting)
- Working on combined task force w/KCBA



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International Tax (Tuan Ngo & Al Mullins)

- Al Mullins provided report
- Had happy hour with the international bar association in December; dedicated to law students
- Considering additional happy hours and CLEs this year
- Has meeting scheduled with Tuan later in the month for discussion
- Hispanic national bar hoping to do more in combination with the tax section
- Eleen commented on hosting Zoom meetings re online hosting
 - WSBA has Zoom licenses
 - WSBA employee needs to be present
 - Work with Eleen to help with event planning

Transactional Tax (Dan Sito)

- Dan Sito
- Not much to report; organizing a meeting of the section going forward
- Discussing legislative changes around end of year and things passed in federal legislation at end of year is topic
- Need discussion with members of committee
- Working to get connected with everyone
- Prior transactional tax email list:
 - No current members on email list
 - Brent to reach out to get the list
- Working on moving to one listserv;
- Suggestion about going forward and using email for broader bar
- Possible approach
 - All events sent through Bar Tax Section Listserv
 - The chair send out one to a separate email list kept by chair

IRS Liaison (William Richard & Tyler Jones)

- William Richard
- Tax Court new e-filing system is now up and running
 - Allows for e-filing of petitions, but omits certain functionalities from old system
 - Problematic for IRS / Chief Counsel, so work is occurring to update functionality
- No date yet for 2020 returns filing



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DOR Liaison (Dan Jensen)

- Dan Jensen
- Interim program manager replacement announced
- Three bills being introduced
 - One picked up: Emergency grant Bill HB1095 re covid grants and exempting from tax
 - Second: Salmon Recovery; habitat restoration grant income, just starting to move
 - Third: no sponsor and no number yet; bad debt bill to undue parts of *Lowes* decision (bad debt decision);
 - Verify if retroactive or only prospective.

Legislative (Brett Durbin)

- There are lots of proposals/ideas/little bills (digital advertising, payroll tax, capital gains)
- Going to be busy legislative season with some tax bills likely to make it through
- QUESTION for group:
 - Tax structure workgroup; move beyond B&O tax to income tax or margins tax
 - WSBA to be part of tech advisory group for that phase; WA state society of CPAs was part
 - Attempt to be more active in that structure?
 - How active to be in tax proposals?
 - RIGHT NOW: know that there are significant tax bills coming from legislature and things will move quickly

Communications & Website (Rich Johnson)

- Rich Johnson
- No movement at this time, but looking at issue of getting newsletter set up (moving away from paper to electronic)
- Considering solutions for automation of delivery of electronic version (Mailchimp/constant contact?)
- Eleen:
 - Believes Group.io (old yahoo group) is typical
 - RPPT has listserv through website (this slightly different)
 - Each section has webmaster that handles
 - To email Rich with additional information



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Young Lawyers (Megan Lowe)

- Nothing to report
- Attended HH with tax alums from UW;
- Lots of interest in happy hour/networking event
- Looking at options/scheduling

Outreach/Scholarship (Jill Fairchild)

- Jill unable to attend meeting (no report)

Pro Bono Committee (Jennifer Gellner)

- Last fall tax court calendar
 - Had 6 attorneys
 - No pro se taxpayers needing assistance on that calendar
- 2/16 tax court calendar and 4/5 tax court calendar coming up – talking with UW LITC
- Seeking tax section members to volunteer on those dates
- Discussed notification on listserv versus WSBA e-blast and benefits of each

State & Local Tax (SALT) (Aaron Johnson)

- Aaron Johnson
- Exciting – new legislative session
- Lot going on
 - Gil Grever discussions re working together to set up workgroup
 - Goes over proposals that implicate/otherwise based on federal tax programs
 - Capital gains, working family, etc.
 - Work with DOR/Dan Jensen and Aaron working on CLE for end of February (Help tax practitioners understand appeals)
 - Seattle payroll expense tax (Rules finalized)
 - Estate tax proposal coming that we will need to address in conjunction with the proposed capital gains tax
 - Please provide any input for improvement for conference
- Workgroup formation discussed

CLE (Alison Warden & Jason Harn)

- Jason Harn
- Nothing to report
- If planning CLE – need 6 months lead at minimum for any planned event



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Discussion

- Last Meeting – diversity, equity, inclusion suggestion at last meeting
 - Need some initial work first
 - Proposal for now is that anyone interested email Brett and will set up workgroup
 - Form
 - Mandate
 - Broader goals and workplan for section
- Workgroup w/DOR issue
- Annual luncheon, not discussing at this time
- Committee page needs updated

Meeting Adjourned at 9:08 AM