



WASHINGTON STATE BAR ASSOCIATION

## **Taxation Section**

**COUNCIL MEETING MINUTES – September 16, 2022**  
Zoom Meeting due to COVID-19 Pandemic

### **September 16, 2022: Meeting of the WSBA Tax Section**

#### **Persons in Attendance by Zoom or Telephone:**

1. Claire Taylor – Chair
2. Kristi L. Richards – Vice Chair
3. Megan Tahl- Secretary
4. Jennifer Gellner
5. Callie A. Castillo
6. Bob Mahon
7. Jay Jetter
8. Al Mullins
9. Sandra Veliz
10. Sienna Boyd
11. Carolyn MacGregor
12. William Richard
13. Daniel Sito
14. Darek Jarski
15. Daniel French
16. Daniel Jensen
17. Sophia Meglioli
18. Ellen Tung
19. Rich Johnson
20. Aaron Johnson

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- 8:02 a.m. The meeting was called to order
  - Move to approve the minutes from 6/17/22
    - Seconded
    - Approved

#### **Treasurer's Report (Cat Connell/Jason Harn – Transition to new officers)**

- The final section budget was sent to the bar for approval. We are currently waiting for approval, which should come by the end of the fiscal year in September. We are waiting for final budget that was previously submitted. The budget should be approved at the next BOG meeting.
- We have lots of funding for various activities.



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- We have had some discussions regarding the scholarship and clinic donations but have accounted for those payments for prior year and we are in the process of fixing clinic donations and truing up all the cash payments.

### **New Items Discussion:**

- Tax Section Scholarship
  - Should the Tax Section continue granting the scholarship and should donations be requested. If yes, should the scholarship amount be maintained at
    - Scholarship Chair / Pro Bono Chair (Jennifer Gellner considering Scholarship Chair)
  - Will vote on appointment of Jennifer Gellner as scholarship chair at next EC meeting.
- Bar Structure Feedback Meeting
  - The group has gone through all the law and comments previously.
  - The meeting on Saturday 6/18/2022 will be about how to implement the findings from the previous meetings.
  - There will be another meeting in July and then the group wraps up in August.
  - The bar structure group has generally decided on no changes because the bar structure is working fine as is.
- The Tax Section must submit a summary of activities for the year to the Bar. This is not optional.

### **Individual Committee Reports**

#### Estate & Gift Tax (Cat Connell & Reed Jones)

- No updates

#### International Tax (Tuan Ngo & Al Mullins)

- No updates

#### Transactional Tax (Dan Sito)

- No updates



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### IRS Liaison (William Richard and Rich Johnson)

- Tried to get in touch with several judges for a reception but have had no luck trying to set up a reception.

### DOR Liaison (Dan Jensen)

- CLE presented by Audit Staff
- DOR has meeting with business advisory council and welcomes comments and attendance.
  - More information will be discussed at the meeting on Monday.

### Legislative (Brett Durbin)

- No updates

### Communications & Website (Jay Jetter)

- Do we want the meeting minutes, agendas, and other items posted to the website?
- Jay will work with Carolyn to set this up.

### Young Lawyers (Dan French / Open Position)

- Looking at a young lawyers brunch and some other activities for the young lawyers group.

### Outreach/Scholarship (NEED A NEW CHAIR)

- Vacant but we are transitioning Jennifer into the role.

### Pro Bono Committee (Jennifer Gellner)

- Jennifer is looking for volunteers for tax court calendars.
  - Jennifer sent a message on the listserv regarding volunteering at the Tax Court Calendar on Monday, September 26<sup>th</sup> at 9:00 am in downtown Seattle at the Nakamura Courthouse. Jennifer will be going to help the UW Tax Clinic.
- The volunteers must have malpractice insurance and they must be admitted to tax court.
  - If the volunteer is not admitted to tax court, they can work with someone who is admitted.
- The question was raised as to whether helpers can be under the umbrella of the lead attorney volunteer's malpractice insurance.



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- Jennifer will confirm the specific malpractice insurance requirements.
- Also, we had volunteers available, and one assisted the Tax Clinic Director, Ramon, with helping a pro se in the Settlement Conferences.
- After the September calendar, Jennifer will be sending another email blast about the November Settlement Days and Calendar volunteer opportunities.

### State & Local Tax (SALT) (Aaron Johnson)

- The Washington State Conference went well, and the committee's support was appreciated.
  - Planning on hosting the conference again next year. Likely in July.
- DOR wants to find more opportunities to educate practitioners and the public including conferences such as this one.
  - Ideas around public/private CLEs
- There are several tax proposals that we might see this session
  - Change of the B&O tax in favor of a Texas Margin Style Tax
    - Everyone seems to prefer getting rid of the B&O system rather than simply fixing or amending the system.
    - Two ways in which the Tax Section should consider the potential change in the B&O Tax:
      - Tax Policy – What constitutes good tax policy?
      - Trade Group – How does this impact the section as tax attorneys?
        - Do we have enough information to discuss the tax from this perspective?
        - It might be easier for us to comment on the complexities and issues associated with this type of complete tax change.
    - The business community feels like they cannot weigh in because they don't know the rate structure that will be put in place.
    - An argument in favor of the change is that we would inject the concept of federal cost of goods sold, however, that definition would be altered which creates additional complexity.
    - Bob, Aaron, and Rich will draft and provide a comment letter to Kristi for review and potential submission.



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### CLE (Jason Harn & Sofia Meglioli)

- Two upcoming CLEs
  - One virtual and one in person
    - Monday the 19<sup>th</sup> at 1pm at UW Law School
    - Monday the 26<sup>th</sup> 2:30-4pm will be on the DOR Audit Division

### DEI (Sienna Boyd & Ellen Tung)

- DEI CLEs and Trainings
  - Thinking that in-person trainings might not be a good idea given covid-19 issues and virtual trainings won't support the goal as well as in-person trainings.
  - Practitioners should seek out individualized resources to enhance their own understanding and learning in the area of DEI. Recommending resources is difficult given the personal nature of most DEI subject matter.

### Meeting Adjourned at 8:52 AM