Friday, December 15, 2023; 8:00 to 9:00 a.m. (Meeting via Zoom)

In Attendance
Megan Tahl
Bob Mahon
Aaron Johnson
Carolyn MacGregor
Sandra Veliz
Dan Sito
Dan French
Darek Jarski
Jay Jetter
Kimberly Anderson
Najja Bullock
Reed Jones
Tina Poley
Jessica Bejereea
Tina Poley
Jason Harn
John Clynch
Jennifer Gellner
Al Sierra

1. Called to order 8:03 am.

2. Call to Order, Attendance, Approval of Meeting Minutes
   • November Minutes – Approved.

3. Treasurer’s Report (Al Sierra)
   • Discussions on going about dues increase
   • In a fine position currently but mindful of long-term solvency

4. New/Ongoing Items
   • Website updates and considerations:
     i. Calendar is frustrating because it’s in reverse chronological order. Noah was unable to
        reverse the order due to initial website coding.
     ii. Jennifer has submitted good content to include on the website. Hopefully will be
         uploaded soon.
     iii. Jennifer is going to work with Noah to make mentor program sign-up section more
         navigable.
   • Section member dues and future budget considerations:
i. Carolyn looked into possible graduated dues. It’s difficult from a logistical perspective but could potentially do a promotion code.
   1. We would probably do a set number of discounts, as open-ended discounts make it far more difficult.
   2. Perhaps we could set it up as an opt-in for determining discount eligibility. It would assist in vetting qualifications (young lawyer qualifications/government attorneys)
   3. Also possible to set it up as first-come-first-serve sponsored hardship-based membership.

ii. Will table for later next year when we are discussing.

• Spring Annual Luncheon:
  i. Going to propose June timeframe to Justice Gonzalez.
     1. Due to Al’s paternity leave, Najja offered to help with reaching out.
  ii. Bob recommends that if Justice Gonzalez doesn’t work out, the new DOR director may be a good option.
     1. John Clynnch recommends Ramon Ortiz.
  iii. Columbia Tower Club has sent a response, which is being considered right now. Not looking promising but will probably have an answer soon.
     1. Update: only point of contention was COVID language; director willing to waive at this point.
     2. Pending reaffirmation of agreement since last discussion. Looks like we will be able to use the Columbia Tower Club.
     3. Okay to reach out at this point while Carolyn works on confirming consummation of language.

iv. Preference expressed for Columbia Tower Club over the WAC.

5. Committee / Liaison Reports, Ideas, Goals

• Estate & Gift Tax (Cat Connell & Reed Jones)
  i. Last meeting was two weeks ago.
  ii. Next meeting is January 12th.

• International Tax (Al Sierra)
  i. No report

• Transactional Tax (Dan Sito)
  i. Dan has been back from leave for a few weeks.
  ii. Business transactions continue to happen.
  iii. Dan will be getting in contact with a new co-chair.

• IRS Liaison (Rich Johnson)
  i. No report

• DOR Liaison (Kimberly Anderson & Tina Poley)
  i. Rule 19402: apportionment update
     1. Public comment period has ended. Some small changes were made (9 changes from prior draft rule).
     2. Because of time spent considering comments, we decided to have another public hearing in January. Comment deadline will be January 10th. Public hearing will highlight three changes:
        - Example re: dentist to tax preparer (physical presence issue)
        - Description of marketing (added term “directly”)
        - Other 7 changes involving “do not distort” language; comments wanted language in positive and wants “distorts” to remain
3. DOR intends to adopt the rule later in January.
4. Per Bob and Aaron: Could the Department publish a redline? May be helpful to not receive comments about other items not involving the minor changes.
5. Going to work with accessibility team to see what they can do about indicating which changes have been made clearer through the reader function.
   - Legislative (Brett Durbin & Callie Castillo)
     i. Per Aaron: no current legislative action.
     ii. Technical correction bill is out right now. Two to consider:
        1. Use tax exemption regarding veterans, adding “and residing” language (Sect. 4 of Bill); and
        2. RCW Ch. 82.46 confusing language (Sect. 5 of Bill)—request to explicitly state if language in 82.46 is supposed to conform with language in RCW Ch. 82.45.
     iii. Notable agency request legislation relates to capital gains tax. Anticipated 3rd version coming soon.
   - Communications & Website (Jay Jetter)
     i. No report
   - Young Lawyers (Daniel French)
     i. No report
   - Outreach/Scholarship (Jennifer Gellner)
     i. No report
   - Pro Bono Committee (Darin Jensen (not in attendance))
     i. Not present/No report
     ii. Shout out to Aaron for helping with the class presentation.
     iii. Shout out to Jennifer for attending S-calendar next Monday.
   - State & Local Tax (Aaron Johnson)
     i. No report
   - CLE (Sofia Meglioli & Jason Harn)
     i. No report
   - DEI (Jessica Bejerea)
     i. Mentorship program:
        1. The website will include links for both mentor and mentee applications. Links are currently not obvious on website but working with WSBA on that.
        2. E-blast will be going out some time close to the holidays.
        3. Informal option for mentorship: portal sign-up, which will function essentially as a list of mentees to find practitioners.
   - BOG
     i. No report

6. Adjourned at 9:05 am