



WASHINGTON STATE BAR ASSOCIATION

Taxation Section

WSBA Tax Section Executive Committee – Meeting Minutes

Friday, April 21, 2023; 8:00 to 9:00 a.m. (Meeting via Zoom)

In Attendance

Claire Taylor
Kristi Richards
Megan Tahl
Cat Connell
Reed Jones
Dan Sito
Logan Westerman
Jay Jetter
Dan Jensen
Richard Johnson
Aaron Johnson
Daniel French
Aimee Miller
Ellen Tung
Jessica Bejerea
Darin T. Jensen
Brent Williams-Ruth (At Large)
Carolyn MacGregor

1. Called to order 8:02am
2. Call to Order, Attendance, Approval of Minutes Meetings
 - February 17, 2023 - Approved
 - March 17, 2023 - Approved
3. Treasurer's Report (Jason Harn) – out of town, sent report by email
 - No particular expenses from March to highlight
 - Does not object to sponsoring the WSTC
4. New/Ongoing Items
 - 50% scholarship for WSTC (Washington State Tax Conference) registration for
 - i. 2022 – subsidy was \$1,950
 - ii. Expect similar cost, possibly slightly higher
 - iii. See prior letter of agreement
 1. Claire / Cat – no objection
 2. Claire – is it encouraging more people to attend
 3. Jason – is there a better way to track it and market it more
 4. What's the mechanism by which the participants apply?

5. Aaron – discount is built into conference’s registration
 - a. Data could be pulled from conference registration about who has attended
6. Expense approved and Aaron to sign agreement
7. Jay to put announcement on the website or work with WSBA on email blast



WSTC Conference
subsidy 2022 MOU.pc

- Luncheon venue (WAC) / save the date
 - i. Darek working on save the date
 - ii. Discussed email request to attend and possibility of sending mailed version
 - iii. Claire / Megan – email only, no mail version necessary
 - iv. Carolyn – highlighted a distinction between the listserv and WSBA sending a email blast to the taxation section
- *Antonio v. DOR* – amicus brief / comment on legislative history
 - i. Aaron – case is about B&O tax deduction (definition of investment income), currently no appeal to the Washington Supreme Court; current thought is that could not write an amicus
 1. Better track would be a task force in conjunction with DOR that could lead to an amendment
 2. Proliferation of informal guidance that is difficult for taxpayers to parse through
 - ii. Dan Jensen – will ask around at DOR about whether the Department will engage in a taskforce on this issue
 - iii. Rich – the administration of tax and the impact on taxpayers – section cannot comment on whether legislation is “good” or “bad”, just on whether there are “unintended consequences”, believes that there would be room here for the Section to comment or file an amicus, if an appeal goes forward



Antio v DOR (funds 82.04.4281 Legislative
owed tax bc more tha History Letter.pdf

5. Committee / Liaison Reports, Ideas, Goals

- Estate & Gift Tax (Cat Connell & Reed Jones)
 - i. Meeting this afternoon at noon – informal but will discuss the capital gains tax
 - ii. June meeting moved to June 9
- International Tax (Tuan Ngo & Al A. Sierra)
 - i. Not on call / no report
- Transactional Tax (Dan Sito)
 - i. No report
- IRS Liaison (Logan Westerman & Rich Johnson)
 - i. No report
- DOR Liaison (Dan Jensen)
 - i. Governor appointed new director, Drew Shirk, who will be coming to the Dep’t on June 1
 - ii. Pilot program – have fixed issue to sign up for notifications
- Legislative (Brett Durbin & Callie Castillo)

- i. Brett –will provide a legislative report later this week
- Communications & Website (Jay Jetter)
 - i. Will advertise the tax conference deduction
 - ii. Would prefer sending these blasts via WSBA email
 - iii. Will reach out to Darek about assisting with email blast for luncheon
- Young Lawyers (Daniel French)
 - i. No report
- Outreach/Scholarship (Jennifer Gellner)
 - i. No report
- Pro Bono Committee (Darin Jensen)
 - i. Had a good showing of volunteers at March tax court
 - ii. Have 11 volunteers for April 24 court date
- State & Local Tax (SALT) (Aaron Johnson)
 - i. Conversation between SALT, DEI and DOR Commission – appeals for working family tax credit, can we source a group of practitioners to support via pro bono to assist with appeals for these denials
 - 1. Aaron / DEI to convene a working group (including Kristi and Darin) to discuss this initiative
- CLE (Sofia Meglioli & Jason Harn)
 - i. No report
- DEI (Ellen Tung & Jessica Bejerea)
 - i. CLE will happen in August in coordination with DOR (Dan has connected the committee to an internal representative)
 - 1. Interested in getting family law and other practices and get educated about the working family tax credit
 - ii. Brainstorming and reviewing historical and new projects
 - iii. Had a meeting with Sunitha Anjilvel, the WSBA DEI Council’s co-chair, to further committee’s projects
 - iv. Two projects have been identified:
 - 1. Educational program – possibly at high school level
 - 2. Mentorship program – investigating options here
 - v. Potential challenges that WA tax system presents for underrepresented individuals
- Board of Governors Liaison (Brent Williams-Ruth & Nam Nguyen)
 - i. Sunitha Anjilvel president-elect
 - ii. Board of Governors approved a bylaw change, and Supreme Court has approved
 - 1. Removing geographical requirements and moving focus to lived experience
 - iii. Two areas for input:
 - 1. WSBA headquarters location (own vs. leasing, tax benefits, etc.) plus acquisitions of additional properties across the states
 - 2. Proposal from former president Rajeev Majumdar – converting deskbooks to member benefit to make them free to members
 - Would like feedback
 - iv. Upcoming BOG meeting on May 18/19 in Yakima – Brent will not be in attendance but will send around materials
 - v. New slate of candidates for at-large member, who will be interviewed by the diversity and inclusion panel – look out for emails on that vote

6. Adjourned at 8:58am