



WASHINGTON STATE BAR ASSOCIATION

## Taxation Section

COUNCIL MEETING MINUTES – February 19, 2021  
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  
Jennifer Gelner  
Dan Jensen  
Dan Sito  
Aaron Johnson  
William Richard  
Jason Harn  
Al Mullins  
Tuan Ngo  
Cat Connell  
Sandra Veliz

- 
- 8:04 a.m. The meeting was called to order.
  - A motion to approve the prior meeting minutes was made and passed.

### **Discussion (substantive issues)**

- Cap gains bill:
  - Shifts rules of statutory construction; ambiguity rule in favor of taxing authority (not taxpayer); fundamental fairness issue that taxpayer should understand obligations and legislation should clearly spell out those obligations
  - GR12 standard as impact to administration of justice
  - Yes we should comment on this bill; should also consider long-term education for legislature regarding fundamental fairness requirements
  - Discussion occurred regarding motion to send letter to state (constitutional issues, administration of justice; unintended litigation consequences, general fairness); Motion made to approve preparing and sending letter to WA regarding fundamental unfairness of ambiguity favoring State in tax law; second made; approved
  - William Richard (IRS) and Dan Jensen (DOR) abstained from vote



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- Committee Elections coming up in March – April; Need to establish list of committees for which we will be holding elections
  - Diversity, equity, inclusion committee(DEI) proposed; members, elections, logistics – for now expect 1 chair
  - Discussion occurred
  - Motion made to create DEI committee and add to section elections for 2021-2022 year; seconded; passed
  - Email Cat/Brett if want to be part of group/committee
- Review Mission Statements on Website
  - April or May meeting timeline to have new mission statement, plus bullet point strategic plan for each standing committee (1-2 paragraphs) to formalize what we are doing with committees and how committees provide value to section members with focus/plan going forward
  - After April have committees start presenting on goals to discuss where things are going, ideas for improvement moving forward; consider combining committees; altering names/focus
  - DUE: April meeting; Brett to send reminder next month

Generally holding on reports unless need to report today. Committees with information to report set out below.

### **REPORTS:**

#### Pro Bono Committee (Jennifer Gellner)

- Tax court on Tuesday went well; no cases
- Adrienne McEntee new volunteer for committee

#### CLE (Alison Warden & Jason Harn)

- Jason Harn
- Annual Summary Overviews are a great interest
- Annual federal and annual state tax law updates would be planned
- Seeking content for annual update in either are of law; reach out to Jason (Aaron to ping SALT members to check for state law updates)

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

- Cat – watching HB 1465



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- Significant change to the estate tax rates and other deductions available for higher dollar estates
- No response to request for subcommittee (rates going up to 40%; tracking federal); also change to potential charitable deduction
- Meeting next week; remote access has been helpful
- Outside presenter on valuation for April
- Need to take care on policy issues, but if technical issues/ambiguities, let group know

### Young Lawyers (Megan Lowe)

- Event on Friday 2/25 at 8:00 am
- Zoom meeting; attorneys speaking about experience; SU and UW students
- Seeking attorneys to speak
- Lane Powell can host if needed

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

- Al Mullins
- Having happy hour
- Reaching out to other minority bars and having happy hours with them; focusing on law students and interest in tax law
- Seeking topics

### Transactional Tax (Dan Sito)

- Meeting scheduled for next month to go through federal tax changes in transactional in nature; March 12, invitation coming

### Additional comments:

- Let Brett know re DEI (him or Cat)
- Let Brett know re tax changes concerns
- Strategic plans
- New Eleen email to group please

No reporting below due to time constraints

### Treasurer's Report (Sam Barnes)

- No report

### IRS Liaison (William Richard & Tyler Jones)



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- No report

DOR Liaison (Dan Jensen)

- No report

Legislative (Brett Durbin)

- No report

Communications & Website (Rich Johnson)

- No report

Outreach/Scholarship (Jill Fairchild)

- No report

State & Local Tax (SALT) (Aaron Johnson)

- No report

**Meeting Adjourned at 9:04 AM**