



WASHINGTON STATE BAR ASSOCIATION

## Taxation Section

COUNCIL MEETING MINUTES – March 18, 2022

Zoom Meeting due to COVID-19 Pandemic

### March 18, 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. Cat Connell – Treasurer
5. Dan Jenson
6. Bob Mahon
7. Aaron Johnson
8. Darek Jarski
9. Richard Johnson
10. Reed Jones
11. William Richard
12. Jennifer Gellner
13. Sienna Boyd
14. Reed Jones
15. Carolyn MacGregor
16. Sofia Meglioli
17. Daniel Sito
18. Dan French
19. Jason Harn
20. Ellen Tung
21. Brett Durbin

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- 8:03 a.m. The meeting was called to order
  - A motion to approve the prior meeting minutes was made, seconded, and passed.

#### Treasurer's Report (Cat Connell)

- The Section maintains a decent fund balance; working on spend down with reduced fees, need additional spending.
- There is a question of whether the tax section scholarship was paid last year.
  - Carolyn is looking into the issue to determine if the scholarship was paid.
- Reminder that items that need to be paid or were approved during a meeting need to be reported to the WSBA so that payment can be processed.

#### New Items Discussion:



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- Zoom Tax Section Town Hall on March 10<sup>th</sup> at 4pm.
  - The majority of attendees were from the Executive Council.
  - We had about 20 attendees.
- Do we want to try to revive the in person annual lunch in Spring of 2022?
  - Late May / Early June.
  - Other organizations are restarting larger events so it would be reasonable to plan this type of event.
  - This event would likely be held at the Columbia Tower Club, assuming availability. Darek will reach out to see if they have availability and/or are hosting large events.
  - We will aim to schedule the annual lunch during mid-week to accommodate schedules.
  - We need to be aware of the contract and include a clause to ensure we can cancel without significant penalty.
  - Who would be acting as the speaker for the event?
    - Someone from the DOR
    - National speaker if we can have them via Zoom.
    - We should aim to get a diverse speaker
    - Professor Lilly Klein – Seattle University
  - Topics
    - State tax update.
    - Diversity in the tax profession.
    - There is no reason the speaker needs to speak on a technical tax topic.
  - Anyone that suggested a speaker during this meeting should follow up with Claire so that she can create a list of potential individuals. This list will then be narrowed down based on various factors discussed above.
- Bar Structure Study Group
  - March meeting
    - History, cost, and benefits provided by the Bar and the separate practice suggestions.
    - The issues revolve around:
      - If the bar were to be non-mandatory and if there was a different structure what would happen to the sections



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- Would the sections survive on their own? This assumes that each section would be a separate 501(c).
  - What would the different section structures look like?
- Is there a possibility that there would be a mandatory and non-mandatory Bar? Essentially licensing would be split from other events.
  - More like the ABA than our current structure.
- The BOG is going to come up with a handful of different options of how the non-mandatory bar would operate.
  - The purpose of the March meeting was to propose the different possibilities for how the Bar would function.
  - Narrow down these possibilities closer to August.
- The Washington Supreme Court is trying to determine whether actions need to occur due to the Texas case.
  - Is this a legal question or is this a question based on preference?
- Considerations
  - What is the driver of the WSBA?
  - Is the WSBA we concerned about the cost of sections?
  - Is the WSBA worried about the potential for a lawsuit, similar to the Texas case?
- The executive council is uncertain whether the Taxation Section should take a position in this discussion.
  - The current membership fee is \$20. This fee would likely increase if we split from the WSBA.
    - Multiple memberships would lead to lower section involvement.
      - Less members
      - More cost
- CLE and other support activities are currently provided by the WSBA.
  - What specific value do we get from the WBSA?
  - We do gain value from the larger bar including power and recognition from being part of the WSBA.
- The purpose of having this discussion now is to ensure the BOG is proactive rather than reactive.
  - Should we draft a letter to the BOG?
    - Potential Volunteers:



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- Rich Johnson
- Bob Mahon

### **Individual Committee Reports**

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

- No updates
- There was a meeting in February and there will be an April meeting

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

- No updates

#### Transactional Tax (Dan Sito)

- No updates

#### IRS Liaison (William Richard)

- No updates

#### DOR Liaison (Dan Jensen)

- Hoops Tax Conference will be on August 12, 2022 in Eastern Washington and virtual.

#### Legislative (Brett Durbin)

- No updates

#### Communications & Website (Rich Johnson)

- No updates

#### Young Lawyers (Megan Lowe)

- No updates

#### Outreach/Scholarship (Eric Reutter)

- No updates

#### Pro Bono Committee (Jennifer Gellner)

- There was a 2/28 tax calendar and Jennifer had 1 volunteer.
- The event was successful, and the next calendar will take place next Fall.



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State & Local Tax (SALT) (Aaron Johnson)

- No updates

CLE (Jason Harn & Sofia Meglioli)

- No updates

DEI (Sienna Boyd & Ellen Tung)

- No updates

**Meeting Adjourned at 8:56 AM**