



WASHINGTON STATE BAR ASSOCIATION

Taxation Section

COUNCIL MEETING MINUTES – March 20, 2020
Telephonic Meeting due to Coronavirus Restrictions

Persons in Attendance by Telephone:

George Munro – President
Claire Taylor -- Secretary
Kristi Richards
Nick Uren
Darek Jarski
Jill Fairchild
Bob Mahan
William Richard
Dan Jensen
Rich Johnson
Eleen Trang
Megan Lowe
Brett Durbin

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- 8:00 a.m. The meeting was called to order.
 - A motion to approve the prior meeting minutes was made and passed.

Treasurer's Report (Rich Johnson)

- Financials were distributed by email by George, through January month-end, and covering year-end as well
- We've only spent \$13k mostly on per member charge, but nothing much, no big changes
- Year end revenue split on the CLE--\$5,751 of CLE revenue but our expenses were \$11k to put them on, so Tax Section did not earn any CLE revenue, and also a portion of the \$5,751 was subsidized by our section for the CLE attendance. Expenses for CLE programs are very high, especially indirect expenses. We'd need 100 more participants to even break even.
- Value to 49 members that attended?
- Better way of doing it in the future? Mini-CLEs? Reconsider whether to do the big CLE at all?
- Can host mini-CLEs on bar platform to have some form of webcast/webinar, sounds like there were no major expenses for this (Eleen: it's \$100, plus a \$12 accreditation fee)

Individual Committee Reports

Estate & Gift Tax (Mary Louden)

- no report



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International Tax (Nick Uren)

- trying to do mini CLE for international
- WSBA/WSCPA joint conference
 - looking to increase attorney participation
 - conference supposed to be in May
 - coming up soon so for this year Tax Section would really be just adding on, want us to help them get CLE credit
 - now with COVID 19, they're looking at ways to go virtual or pushing it out
 - not sure if we can participate in an online conf with them, whether WSBA needs to videotape it, how it works with CLE revenue sharing/WSBA, etc.
 - weekly meetings with their international rep, another one coming up
 - George: shouldn't be a problem to advertise on our listserve, and help get CLE accreditation, should be simple; revenue share is different level of commitment
 - Be on the lookout for future years looking for additional participation from Tax Section
 - Nick will follow up after getting clarity re: postponement or virtual conf
 - Eleen: third parties can get their event on the WSBA website CLE calendar, they just have to email about it
 - Eleen: if revenue sharing desired, WSBA has a Memorandum of Understanding they'd do

Transactional Tax (Dana Romans)

- no report

IRS Liaison (William Richard & Jennifer Gellner)

- William: Tax Court continued trial sessions through end of April and they won't be surprised to see further continuances
- IRS announced this week that due to Coronavirus, due dates are extended for estimated tax payments and filing deadlines, other returns or deadlines may be extended too, but unknown thus far

DOR Liaison (Dan Jensen)

- DOR followed suit and liberally given extensions due to Covid-19
- Dept temporarily suspending business license revocations
- All Tax Review Officers working from home; hearings through end of April may be extended/handled telephonically, but hasn't been done yet

Legislative (Brett Durbin)



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- Legislature reworked surcharge such that it was raised from 1.5 to 1.75 % for everyone except few remaining businesses that still qualify for advanced computing. Kept surcharge for advanced computing but everyone else has higher rates except hospitals. Clarified that financial institutions not subject to surcharge, it's just technology companies. Increased surcharge only applies to companies with more than \$1mm in revenue/year
- Boeing tax preferences went away in large part because WTO found they were improper subsidy
- Bills dropped to reform BTA/form Tax Court but didn't even get a hearing so didn't go anywhere

Communications & Website (Sam Barnes)

- no report

Young Lawyers (Megan Lowe)

- Young Lawyers Breakfast had been tentatively set for end of April
- Megan reached out to Mayflower hotel but now we're re-assessing due to COVID-19 and whether to go forward; SU and UW all online classes now
- Decision: we need to postpone or cancel until the fall

Outreach/Scholarship (Jill Fairchild)

- no updates but any conversation on annual lunch will impact scholarship and whether we should give it in the fall instead of now, let recipient use it for winter term

Pro Bono Committee (Kristi Richards)

- no report

State & Local Tax (SALT) (Tyler Winterton and Arcadia Corbett)

- no report

CLE (Alison Warden)

- no report

Discussion

Annual Tax Luncheon – Postpone?



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- George: we need to cancel given guidelines and restrictions, main question is how far to postpone it, unlikely that anyone will attend over the summer, George suggests pushing it to September
- When does UW start back up? September 27th or so, so luncheon should perhaps be early or mid October
- Darek: difficulty securing the venue at this point and speaker anyway, so pushing it out makes sense, but we will need to keep some flexibility because hard to assess appetite for this kind of a gathering and whether a speaker will commit
- All agreed to postpone
- For scholarship, have it near the annual meeting and issue it at the meeting, plus people are unlikely to want to donate to tax scholarship given everything else going on and charity needs

Joint WSCPA / WSBA Conference

- Discussed and addressed under international committee

2020 Elections

- George: no new people have applied or been nominated; process still ongoing, then elections are in May
- Eleen: nominations period may be extended per WSBA but it was supposed to close at end of March, though it will likely be extended to April 7 for all sections

Meeting Adjourned