



WASHINGTON STATE BAR ASSOCIATION

Taxation Section

WSBA Tax Section Executive Committee – Meeting Minutes

Friday, November 17, 2023; 8:00 to 9:00 a.m. (Meeting via Zoom)

In Attendance

Megan Tahl
Cat Connell
Jason Harn
Jessica Bejerea
Aaron Johnson
Aimee Miller
Brett Durbin
Brent Williams-Ruth
Carolyn MacGregor
Daniel French
Jay Jetter
Tina Poley
John Clynch
Kimberly Anderson
Krisit Richards
Najja Bullock
Reed Jones
Daniel Ng
Sandra Valez

1. Called to order 8:03 am.
2. Call to Order, Attendance, Approval of Meeting Minutes
 - October Minutes – Approved.
3. Treasurer's Report (Al Sierra (not in attendance))
 - Discussions re: financial forecasting
 - i. Surplus down from \$60K to \$26K. Believe that \$10K is a reasonable surplus.
 - Discussions re: membership dues moving forward
 - i. Think that increase to \$25/30 is reasonable
 - ii. Would like to see past year deficits. Annual luncheon was a big expense this year.
 - iii. Our section dues are the lowest (between \$25-30).
 - iv. WSBA recommends between 6 months and 2 years of annual expenses; we would be at \$12.50-50k.
 1. If this is where we want to be, we should probably increase sooner rather than later
 - v. Unaware of any sections that do graduated dues. Carolyn will into logistics.

- vi. Don't think membership numbers increased when dues were reduced. Dues decrease was to spend down surplus.

4. New/Ongoing Items

- Section Leader's Fall Orientation:
 - i. Kimberly attended and thought it was very informative.
 - ii. Available in volunteer Toolbox, linked in the agenda.
- Annual Luncheon:
 - i. Discussed asking Justice Gonzalez to speak. Should we move forward now?
 - ii. WSBA never heard back from Columbia Tower Club corporate.
 - 1. Carolyn will follow up.
- IRS Liaison:
 - i. IRS finally approved Najja to take liaison position.
 - ii. Voted to approve appointment.
- Miscellaneous:
 - i. George Munro has expressed a willingness to help out however he can.

5. Committee / Liaison Reports, Ideas, Goals

- Estate & Gift Tax (Cat Connell & Reed Jones)
 - i. Next meeting on December 7th at noon.
 - ii. Speaker on philanthropy trends.
- International Tax (Al Sierra)
 - i. Not on call/ no report
- Transactional Tax (Dan Sito)
 - i. No report
- IRS Liaison (Rich Johnson)
 - i. No report
- DOR Liaison (Kimberly Anderson & Tina Poley)
 - i. Working through comments to capital gains rule.
 - ii. *Antio* accepted for review.
 - iii. Draft tax advisories up on website: <https://dor.wa.gov/laws-rules/rule-making-agenda>
 - 1. Road levy and property tax
 - 2. NFTs
 - 3. Insurance business exemption
- Legislative (Brett Durbin & Callie Castillo)
 - i. If anyone is interested in joining the committee, let us know.
 - ii. If any specific issues arise, let us know.
 - iii. Callie Castillo will be stepping down as co-chair.
- Communications & Website (Jay Jetter)
 - i. Reached out to Noah.
 - ii. Changes haven't been made yet but working on it.
- Young Lawyers (Daniel French)
 - i. No report
- Outreach/Scholarship (Jennifer Gellner)
 - i. Not on call/ no report
- Pro Bono Committee (Darin Jensen (not in attendance))
 - i. Per John Clynych:
 - 1. Settlement Day had one taxpayer contact. Hoping to get solicitations out quicker in the future.

2. Classes doing presentations to organizations re: return preparation, credits, deductions, etc. Hoping to get some attorneys and CPAs to help with follow-up questions from attendees.
- State & Local Tax (Aaron Johnson)
 - i. Getting calls from non-SALT practitioners re: informal guidance and complete inability to rely on non-promulgated statements from the Department.
 1. Kimberly: Be mindful that if you are unsure of how something should be treated, private rulings are available and free.
 - ii. Hearing that non-SALT practitioners are looking at federal treatments and applying to SALT compliance → caution advised.
 - CLE (Sofia Meglioli & Jason Harn)
 - i. No report
 - DEI (Jessica Bejerea)
 - i. No report
 - BOG
 - i. Brett is not the Tax Section's liaison officially anymore.
 - ii. Bar hasn't raised dues since 2018.
 - iii. Budget and audit committee will be raising dues; dues increase must be submitted to the Supreme Court a year in advance.
 - iv. 2024 and 2025 is already set and talking about dues increase in 2026; will likely be a significant increase (\$50-75 range) as the Bar in deficit range right now.
 1. Bar licensure reform: bar news will have articles about Task Force presentation to the Supreme Court (90-day comment period).
 2. Also looking at character and fitness reform.
 3. Oregon just approved two alternatives to licensure (similar to an apprenticeship in lieu of examination).
 - 1) Similar to apprenticeship in lieu of examination; and
 - 2) Capstone project in law school.
 4. Washington looking at similar alternative pathways to licensure.
 - Per Carolyn MacGregor:
 - i. Budget planning process is being moved up because of BOG meeting timing.
 - ii. First draft of budget will be due in early June.
 - iii. Legislative primer will be held on December 11th.
 - iv. Section leaders' discussion section in January; part two on executive member recruitment
 - v. December/January is marketing campaign for section members
 1. Encourage sections to do targeted marketing.
 2. Will be putting out worksheet on tips.

6. Adjourned at 8:59 am