



WASHINGTON STATE BAR ASSOCIATION

## **Taxation Section**

**COUNCIL MEETING MINUTES – May 20, 2022**

Zoom Meeting due to COVID-19 Pandemic

### **May 20, 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. Dan Jenson
5. Bob Mahon
6. Aaron Johnson
7. Darek Jarski
8. William Richard
9. Jennifer Gellner
10. Sienna Boyd
11. Sandra Veliz
12. Jason Harn
13. Jay Jetter
14. Daniel Sito
15. Ellen Tung
16. Carolyn MacGregor
17. Reed Jones
18. Dan French
19. Al Mullins

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- 8:04 a.m. The meeting was called to order
  - A motion to approve the prior meeting minutes was made, seconded, and passed.
  - The agenda for this meeting will be updated for the correct professional locations of EC Members

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

- Cat was unable to make the meeting, so Claire gave the Treasurer's Report
- The Section maintains a decent fund balance; working on spend down with reduced fees, need additional spending.

#### **New Items Discussion:**

- Scholarships
  - 5/20/2022 is the deadline for the taxation section scholarship.



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- Three applicants
  - Each has submitted a 2-3 page statement of intent.
- There was \$3,000 budgeted for the scholarship.
- We also need a new Scholarship Chair.
  - We need someone to handle the outreach to various groups, so the scholarship is part fundraising.
  - When are going to announce the scholarship?
    - Annual Luncheon
- Should we even be soliciting donations for the scholarship.
  - What are the advertising benefits?
- Was a scholarship actually awarded in 2021?
  - A recipient was picked to receive the scholarship, but we don't know if an amount was actually given.
  - The scholarship was \$5,000
  - Is it even possible to pay the amounts now that the person may not be part of an LLM program?
- Luncheon / Happy Hour
  - Lane Powell is booked but Perkins Coie might be able to host.
  - June 8<sup>th</sup> or 9<sup>th</sup> for the meeting.
    - If these dates don't work, we can push it later in June.
    - Host a reception after the conference in Pullman.
  - Expected attendance is about 30 people
- Several Position Appointments
  - Tyler Jones has rotated off his position as IRS Liaison
  - Move to nominate Rich Johnson as Private IRS Liaison
    - Seconded
    - Approved
    - No opposition
  - Move to nominate Jay Jetter as the communications chair for the remainder of the year and next fiscal year.
    - Seconded
    - Approved
    - No opposition



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- Donations to Tax Clinics
  - We will discuss this issue in detail at the next meeting.
  - We will be making donations to UW and Gonzaga
    - 2,500 will go to UW (\$500 will apply to the amounts not paid for 2021 and \$2,000 will apply to 2022)
    - 4,000 will go to Gonzaga (\$2,000 will apply to the amounts not paid for 2021 and \$2,000 will apply to 2022)

### **Individual Committee Reports**

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

- There will be one more meeting for the fiscal year.
- No significant updates

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

- Working on adding content to the CLE Event tentatively scheduled for September

#### Transactional Tax (Dan Sito)

- No updates

#### IRS Liaison (William Richard and Rich Johnson)

- No updates

#### DOR Liaison (Dan Jensen)

- No updates

#### Legislative (Brett Durbin)

- No updates

#### Communications & Website (Jay Jetter)

- No updates

#### Young Lawyers (Megan Lowe and Dan French)

- No updates

#### Outreach/Scholarship (NEED A NEW CHAIR)

- See discussion located above.



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### Pro Bono Committee (Jennifer Gellner)

- No updates

### State & Local Tax (SALT) (Aaron Johnson)

- There is a general sentiment that if an affiliate is notified of anything then all affiliate companies will be barred from voluntary disclosure activities.
- There is a possibility that the WA B&O tax will be replaced with a Texas style margins tax.
  - This is a unique situation as this is getting primary support from outside of the state
  - This is something we could see in the Fall.
- Tax Opinion Position
  - Should there be documents drafted on the unintended consequences from Opinions sent to the DOR.
  - One of the challenges is that most of the things on which we may want to comment are proposed during the session which creates timing challenges.
    - Negotiations occur during the session due to timing.
    - Many of the proposals have intended consequences rather than unintended consequences.
  - There are Opinion templates, but the taxation section weighs in very sparingly.
  - To the extent any positions are broad they can be considered but we may not want to issue minority opinions.

### CLE (Jason Harn & Sofia Meglioli)

- September half day CLE
  - There was a SALT panel that might influence CLE content
  - Mini CLEs?
    - Second week of July for the first part of a 3 part series.
    - We could use this timing for a reception or happy hour in the absence of a June annual meeting.

### DEI (Sienna Boyd & Ellen Tung)

- There is a meeting next week with an individual from PWC in the area of DEI. This individual could be a potential speaker.

**Meeting Adjourned at 8:56 AM**