



WASHINGTON STATE BAR ASSOCIATION

Taxation Section

COUNCIL MEETING MINUTES – February 25, 2022
Zoom Meeting due to COVID-19 Pandemic

February 25, 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. Brett Durbin
6. Dan Jenson
7. William Richard
8. Aaron Johnson
9. Callie Castillo
10. Sienna Boyd
11. Reed Jones
12. Carolyn MacGregor
13. Sofia Meglioli
14. Megan Lowe
15. Daniel Sito
16. Dan French
17. Tuan Ngo
18. Jason Harn
19. Ellen Tung
20. Al Mullins
21. Richard Johnson
22. Eric Reutter

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- 8:00 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.

New Items Discussion:

- Zoom Tax Section Town Hall is scheduled for March 10th at 4pm.
 - One committee member per subcommittee would be preferred.



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- We should introduce the committee and the individual members to help potential members know what the tax committee does.
- There will be breakout rooms for the various subcommittees that will be led by executive committee members.
- Claire will send a reminder email to the larger section
- If a specific committee member will not be able to attend the Town Hall please send Claire an update so she can mention all the applicable committees.
- There are 21 members signed up for this event.
- The question on whether the section should send GrubHub or DoorDash vouchers to attendees was raised.
 - What would the amount be for this voucher? Likely the amount would be \$20-25 per person, but is that amount reasonable?
 - No voucher will be provided given the cost and complexity.
- The Section will be hosting an in person networking event in late May.
 - Most of the firms are not allowing in person events at this time so we do not currently have a venue.
- Changes to the Bar – WSBA and Mandatory Bar Association membership.
 - No specific committee members have time to dedicate to this process but Claire will track activity at a high level.
 - Julianne Unite with the WSBA sent an email on 2/17 regarding the specifics of these meetings.
 - [Please go to the ETHOS webpage for continually updated information, resources, and recordings of each meeting.](#)
 - Scheduled Meetings
 - **Saturday March 5, 2022** - This ETHOS meeting will include two agenda topics specific to sections: One about how sections are funded in relation to the overall WSBA budget, and one entitled History and Composition of WSBA Sections. WSBA staff liaisons, including Kevin and Julianne, are taking the lead on putting together information for both topics, and we encourage and welcome section members' attendance during the meeting so you can offer your own perspective and experience. We would also very much appreciate several section leader volunteers who are



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interested in helping to present on the second topic; as part of history and composition, we will talk about the demographics of the sections, the logistics of staffing and administering sections, and historic tensions between Sections and the WSBA. Again, we expect the staff liaisons to put together the bulk of the materials, but if you are interested in working with us to contribute your own experiences and perspectives during the presentation, we believe the information will be much richer. *Please reply to Julianne julianneu@wsba.org to let us know if you are interested in volunteering to be part of the presentation by end of day Feb. 22,* and we will reach out to you soon after to plan. For those who volunteer and for those who want to attend and comment, the meeting will be accessible both in-person at the WSBA offices or via Zoom. [Access information and materials will be posted on the ETHOS webpage.](#)

- **Saturday April 23, 2022** - Please mark your calendars for this ETHOS meeting, when a significant portion of the agenda in the morning will be devoted to hearing section feedback about the value and challenges they experience as part of the integrated bar structure. An invitation with more information will be forthcoming to all section members from the WSBA President and Executive Director once they confirm the final agenda schedule. In the meantime, we hope you will plan on being part of that conversation.
 - Comments are encouraged and welcomed.
 - The last time that this integrated bar discussion arose the WSBA had limited section autonomy and freedom to budget.
 - The potential changes were proposed by the Washington Supreme Court in response to the recent changes in Bar Associations throughout the country.
 - There are currently no formal recommendations.
 - Questions being considered:
 - Does an integrated Bar work for the Section? If yes, how? If no, what are the next steps for the tax section.



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- Materials/Resources related to the functioning of integrated versus bifurcated Bar considerations.
 - The WSBA website provides materials from the previously held February 5, 2022 meeting.
 - Should we share these materials be shared at our March virtual townhall?
 - <https://www.wsba.org/about-wsba/who-we-are/board-of-governors/bar-structure-study>
- Megan Lowe will be resigning as leader of the young lawyer committee. If anyone would be interested in taking over, please contact Claire with the individual's contact information.
 - Pre-Covid the section always hosted a Young Lawyers Breakfast, however, there have been limited events since Covid restrictions went into place.
 - Requirements for this position is under age 35 or less than 5 years of practice.
 - Megan will serve for the remainder of the fiscal year before rotating off the section.

Individual Committee Reports

Estate & Gift Tax (Cat Connell & Reed Jones)

- Meeting today (2/25/2022)
- Nothing significant to share

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

Legislative (Brett Durbin)

- No significant Bills to discuss.



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- One minor bill regarding technical corrections that others felt was more of a substantive change to the law.
 - Going forward the Section should try to engage on technical correction bills to ensure they are technical corrections and not substantive.

Communications & Website (Rich Johnson)

- No updates

Young Lawyers (Megan Lowe)

- No updates

Outreach/Scholarship (Eric Reutter)

- No updates

Pro Bono Committee (Jennifer Gellner)

- No updates

State & Local Tax (SALT) (Aaron Johnson)

- There was a CLE put on by the group in January of 2022
- The committee is looking to team with the AICPA on their upcoming March meeting.
- Additional CLE on issues related to DOR Audits and Audit procedure.
- There was a bill about the voluntary disclosure program from the DOR.

CLE (Jason Harn & Sofia Meglioli)

- Worked with Aaron to facilitate the January CLE held by the State and Local Committee.
 - There was solid attendance with no significant drop off towards the end of the program.
- Jason and Sofia have reached out to the Bar regarding mini CLEs.
- The Committee is planning a half day CLE
 - International, Federal, State, with ethics credits.
 - Each topic should include annual updates.
 - Presenters are needed.

DEI (Sienna Boyd & Ellen Tung)

- Working on a CLE Event, however, they are still considering options.

Meeting Adjourned at 8:57 AM