

Minutes of the Minnesota State Bar Association
MSBA Tax Law Section
Tax Council Meeting for September 17, 2009

Council Members present were Nick Furia, Christina Cook, John Stenzel, Bob Stuart, Tom Muck, Patrick Butler, Tina Mohr, Adam Thimmesch, Allison Leppert and Gina DeConcini.

Also present was David Martin.

1. The June minutes and the Treasurer's report were tabled for approval until the October 15, 2009 meeting.
2. MSBA "9 Days in June" CLE-in-a-box. We discussed various CLE topics and Bob Stuart sent an e-mail to the entire Tax Section in order to gauge the interest of potential presenters. A Course of action won't be decided until the October meeting, and depends upon the responses to Bob's e-mail.
3. Donation Request from MSBA for Mock Trial and Civic Education Programs: a motion was passed to decline the MSBA's request for a donation.
4. Legislative Update: Gina DeConcini presented on this topic. The legislative issues are as follows:
 - A. 60-Day Rule: Lloyd Grooms will continue to work on our proposed changes to the statute this year.
 - B. Officer Liability/Commissioner-Filed Returns. We want the same language/rules to apply to commissioner-filed returns. We passed a motion to begin the MSBA's process to have Lloyd Grooms take our position on behalf of the MSBA.
 - C. Interest-Netting: Tom Regan is willing to draft proposed legislation concerning this issue. We passed a motion to begin the MSBA's process to have Lloyd Grooms take our position on behalf of the MSBA.
 - D. Single-Member LLC Taxation: Lloyd Grooms will continue to work on this issue this year.
 - F. Appraisal Licensure/Admissibility of Appraisal Reports and Expert Appraisal Testimony by Unlicensed Appraisers in Tax Court: we passed a motion to begin the MSBA's process to have Lloyd Grooms monitor and/or oppose any legislation that would permit an unlicensed appraiser to testify or author an appraisal in the Minnesota Tax Court.
5. Pro Bono Project Updates: David Martin reported that the Tax Court is still working on a packet to give to pro se taxpayers. The Tax Court hopes the packet will go out in January 2010.

6. Proposed Rule Regarding Non-Profit Exemptions for Sales of Goods and Services Associated With Fundraising: Gina reminded us that comments regarding the proposed rule had to be received by September 24, 2009.
7. Annual Dues to the National Association of State Bar Tax Sections: A motion was passed to pay our dues to the organization. Allison Leppert and Kim Basting agreed to figure out how to make the payments.
8. Tax Section Profile: we analyzed the current makeup of the Tax Section.

There being no other business, the meeting was adjourned.

Respectfully submitted,

Nick Furia
Secretary