

COLORADO BAR ASSOCIATION
Section of Taxation – Executive Council

December 3, 2009 Meeting Minutes

Meeting Time and Place

The Executive Council of the Section of Taxation met at 12:00 p.m. on December 3, 2009.

Attendance

<u>Officers</u>	Chair	Rachel James
	Vice-Chair	Steven Weiser
	Secretary	Stuart Sargent
	Treasurer	Andrew Elliot
<u>Members</u>	Andrew Kroll	
	Hank Vanderhage	
	Robert R. Gunning	
	Peter Rose	
<u>Other Attendees</u>	Amy Sreenen (CBA)	
	Michael Valdez (CBA)	

Call to Order

Rachel James called the meeting to order.

Approval of Minutes

A motion was made (Steven Weiser, seconded by Peter Rose) to approve the minutes from the October Executive Council Meeting. The motion passed.

Treasurer's Report

A motion was made to approve the treasurer's report (Stuart Sargent, seconded by Rob Gunning). The motion passed.

CLE

No report.

Topical Lunches

Peter Rose reported that the 2009 James E. Bye Lifetime Achievement Award will be presented to Robert Rich at the Annual Case Law Update luncheon in January, and that luncheon speakers are scheduled through February.

Pro Bono

Stuart Sargent reported that six attorneys volunteered to help with the U.S. Tax Court Pro Se Pro Bono program at the November calendar call. Stuart proposed purchasing small denomination gift cards (\$5 or \$10), and giving them to the volunteers along with a thank you note. After a brief discussion, the proposal was rejected and the Council decided to recognize the volunteers in an upcoming Section Newsletter.

Stuart also proposed an amendment to the rules of the U.S. Tax Court Pro Se Pro Bono program to allow attorneys who are admitted to practice before the U.S. Tax Court, but who are not licensed to practice law in Colorado, to participate in the program. The Council voted to not amend the current U.S. Tax Court approved rules, which require volunteers to be licensed to practice law in the State of Colorado.

Legislative Committee

Federal:

No report.

State:

Michael Valdez reported that at least one state representative has been seeking comments from the Business Section about a statute that would permit a charitable organization to operate as a low-profit limited liability company (“L3C”) in Colorado. Some other states have passed such a statute, but concerns have been raised about whether donations would qualify for charitable deductions against federal taxes.

Michael Valdez also reported that Representative Levy may sponsor the Section’s proposed amendments to H.B. 1093. Representative Levy intends to meet with and seek the comments of Phil Horwitz of the Colorado Department of Revenue before sponsoring the proposal.

Michael Valdez also reported that the CBA has voted to oppose three tax-related ballot measures. The first is proposition 101, Colorado Motor Vehicle, Income, and Telecom Taxes, which would add a new article to Title 39, and which would, *inter alia*, reduce certain Department of Motor Vehicle (“DMV”) fees. The second is Amendment 60, Colorado Property Taxes, which would amend our state constitution to restore certain TABOR limits (a/k/a the “Re-De-Bruce Amendment”). The third is Amendment 61, Colorado State and Local Debt Limit, which would eliminate the issuance of government bonds as a means of financing public projects and require local governments to repay debt within ten years. The CBA opposes these three ballot measures because they will reduce our state’s general funds, which will harm the judiciary.

The three above-referenced ballot initiatives are being challenged by opponents because no issue committee was registered with the State and it is not clear how over 138,000 petition signatures could be obtained with printing costs less than \$200 (the

dollar amount threshold after which an issue committee must be registered under state law).

LPC Liaison:

No report.

Publications Committee:

Newsletter:

Hank Vanderhage reported that the next Section Newsletter should be ready for publication in late January or February. At least one author has committed to writing an article for that newsletter, and Hank will recognize attorneys who volunteered for the CBA U.S. Tax Court Pro Se Pro Bono Program in 2009. Hank continues to seek tax news and articles that could be includable in the newsletter.

Tax Tips

Adam Cohen and Steven Weiser reported that no articles have been submitted in the past month.

Website

Steven Weiser reported that the October minutes will be added to the website.

Agency Positions Committee

Internal Revenue Service

No report.

Colorado Department of Revenue

Neil Pomerantz and Rob Gunning reported that they will be attending a state tax meeting on December 4, 2009, during which the 2010 state tax legislative initiatives will be reviewed.

Interprofessional Committee

IRS Liaison

Stuart Sargent reported that he will work with Hank Vanderhage on an article for the Section's Newsletter regarding recent IRS announcements. He also reported that he will attend the IRS Stakeholder Liaison Meeting on January 7, 2010, and provide a report about the meeting.

ABA Report

Adam Cohen reported by email that he will be attending the ABA's Section meeting on January 21, 2010.

Section Reports

Business. No report.

Trusts & Estates. No report.

Real Estate. No report.

CBA Board of Governors

Andrew Elliott attended the CBA Board of Governor's meeting on November 7, 2009, and he reported that if the Section needs to bring policy positions forward, our seat on the Board provides us with the opportunity to do so through the Board, giving us a more powerful voice. Andrew reported that the next meeting of the Board of Governors should be on the first or second Saturday in May.

Section Scholarships

No report.

New Business

Stuart Sargent raised the issue of whether the Section should raise its membership dues, since the CBA needs to know in the early part of each calendar year whether Sections intend to raise dues for the upcoming fiscal year. The Council voted to not change dues for the 2010-2011 fiscal year. Amy Sreenen reported that the Section currently has 493 members.

Ending Time: 1:00 pm

*Stuart S. Sargent,
Secretary*