

Taxation, Probate, and Trust Law Section

Idaho State Bar

5/21/2012

May Newsletter

Advocate Submissions

The Taxation, Probate, and Trust Law Section will sponsor the August edition of the Advocate. The Section invites members to submit articles addressing tax issues affecting ISB members. Interested members are encouraged to submit articles to Dan Black, Advocate Editor, no later than June 13, 2012. Please contact Jim Manning at djm@moffatt.com to confirm space availability and format requirements.

Idaho Supreme Court Tells Rep. Hart He's One of Us.

On April 26, 2012, the Idaho Supreme Court issued its decision in *Hart v. Idaho State Tax Commission and the Idaho Board of Tax Appeals*.

Arguments were heard on April 2, 2012 in Coeur d'Alene. Representative Hart's appeal asserted legislative privilege from arrest or "civil process" under the Idaho Constitution. Hart believed the legislative privilege permitted him to file a tax appeal months after the statutory deadline. The Court's quickly issued unanimous decision held that Representative Hart had no

greater privilege than the rest of the general public in filing his tax appeal. According to the Court, the legislative privilege does not extend to a legislator's choice to avail himself to civil process. "In this case, Hart was not obligated to do anything but pay his taxes...No court sought to hold Hart responsible for a new legal obligation."

On his website, Rep. Hart declared the Supreme Court's decision is just another phase to overcome as he continues his "quest for justice."

Newsletter Article Submissions

The ISB Taxation Section invites members to submit articles for publication in its next Newsletter addressing tax issues specifically affecting the Section. Choose your topic, i.e. this year's elections and the tax landscape in the 2013 Idaho Legislative Session, the practicality of the Streamlined Sales Tax Project for Idaho. Please submit your articles for consideration to Chelsea Kidney at chelsea.kidney@tax.idaho.gov or Erick Shaner at erick.shaner@tax.idaho.gov.

UPCOMING EVENTS

June 12, 2012 – Tax Section Meeting

June 19, 2012 – Tax Section Happy Hour, Cotton Wood Grill, 5:30

July 11-13, 2012 – ISB Annual Meeting; Tax Section's 1.5 CLE will be held on July 12, 2012

September 7-8, 2012 – Annual Advanced Estate Planning Seminar, Sun Valley

ISB ListServ Best Practices

The ISB Tax Section ListServ has proven to be an invaluable tool. However, with over 200 members, ListServ emails can inadvertently clog up people's inboxes. In order to help our members efficiently utilize the ListServ, below are some Best Practices:

To send a post to the entire group, send an email to:

ISB-TAXSECTION-L@LISTSERV.ISB.IDAHO.GOV

When you click "Reply" to a ListServ email, you are responding to over 200 ListServ members. Please be cognizant of this in your responses. In many cases, the entire list can benefit from a discussion on a particular issue.

There are some circumstances when it is recommended that you **NOT** click "Reply" to a ListServ email:

Referrals: If a request is made for a referral in a particular jurisdiction, simply respond directly to the individual seeking the referral. You can do this by "copying and pasting" the email address that follows the "on behalf of Name" in the ListServe "From" field. If you are requesting a referral, please include your preferred email address in the body of the email so that ListServ

SECTION MEET AND GREET

No-Host Bar Happy Hour!
Tuesday, June 19th 5:30 p.m.

Cottonwood Grill

Come interact and strengthen your professional relationships with other members of the Tax Section.

If other districts would like to arrange similar events and advertise in the Newsletter, please submit the information to Chelsea Kidney.

members can easily send you an email without having to search the "From" field for your email address.

Thank You emails: "Thank You" emails should be only to the person being thanked. There is no need for other members to receive this email.

Hellos: If you just want to say "Hello" to the individual sending the response, please do not "Reply" to the ListServ post. Please send an email directly to the individual.

Change your ListServ settings: If you have questions about the ListServ, want to change your settings, or want to be removed from the list completely, please contact Beth Conner at the ISB, bconner@isb.idaho.gov.

The ListServ is a wonderful tool for sharing information that most members of the group find useful. It is also a great place to ask questions in the tax, probate, and trust related areas. However, members may be annoyed when receiving what they perceive as irrelevant emails. Examples include discussions on football rivalries or old classmates. People draw the line differently between helpful and irrelevant. If someone makes a questionable post, consider replying directly to them and explaining your point of view. If you have any questions or further suggestions, please contact Natasha Hazlett at Natasha@angstman.com.

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