

IDAHO STATE BAR
TAXATION, PROBATE & TRUST LAW SECTION
MINUTES
June 11, 2019

1. **Call to Order/Attendance.**
2. **Approval of Prior Meeting Minutes (4/9/2019)**
3. **General Business Overview.**
 - a. Financial Report – Paul Burriss. Financials through April 2019 were presented.
 - b. Other business: None
4. **Committee Reports -**
 - a. Legislative Committee (TEPI) - Robert Aldridge – TEPI is doing a multi-year review of the new C&G code from the Uniform Laws Committee and therefore is not doing any active bills next session until that process is completed. I also emphasized that the Bar does not have any lobbying or related expenses for the actions of TEPI, important in light of some recent lawsuits in other States.

A much smaller group is meeting with the Attorney General's office to review their proposed language for ICAPA - Idaho Charitable Assets Protection Act. They are planning on bringing a bill next session and our group is reviewing with them to try to get a reasonable bill. We believe that, while being done with good intentions, some of the proposals are overreaching. We hope to come to consensus on language.
 - b. CLE Committee - Kimmer Callahan: No report.
 1. Reminder: 2019 Estate Planning Conference, September 19-20, 2019, Grove Hotel, Boise, ID
 - c. Tax Liaison - Robert Aldridge and John McGown:

The IRS Idaho Taxpayer Liaison Committee report came primarily from John McGown. We had our most recent meeting last week. The Committee is a chance to exchange information, upcoming changes, questions, problems, etc. There are a number of participants, from big business representatives to IRS personnel to CPA's to Idaho State Tax Commission. The biggest news is that IRS will be hiring in Boise in the near future and therefore there will probably be more audits and reviews than in the past. John thinks that is a good thing. Not sure his clients would agree. This is an excellent committee and a great source. Anyone who wants to participate should contact either John or Robert Aldridge.

- d. Probate & Guardianship Forms Book - Robert Aldridge – no report.
- 5. **Next Meeting** – July 25, 2019 – 7:30-8:30, Boise Centre, Boise, ID
- 6. **CLE** – *Increased Bankruptcy Filings for 65 and older*
Patrick Geile, FoleyFreeman, Boise

Patrick received his Bachelor of Arts degree in English Literature from the University of Puget Sound in Tacoma, Washington in May 2000. He went on to attend the University of Idaho College of Law, graduating with his Juris Doctor in 2004. His practice focuses primarily in bankruptcy and guardianships.