**Minutes of American Taxation Association Trustee and Officer Meeting**

**San Diego, California**

**Sunday, August 6, 2017**

**Officers and Trustees Present:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Ben | Ayers |  | LeAnn | Luna |
| John | Barrick |  | Sean | McGuire |
| Mike | Calegari |  | Brigitte | Muehlmann |
| Michael | Donohoe |  | Nancy | Nichols |
| Steve | Gill |  | Sonja | Rego | |
| Ryan | Huston |  | Shelley | Rhoades-Catanach | |
| Lynn | Jones |  | Blaise | Sonnier |
| Ken | Klassen |  |  |  |

**Guests Present:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Charlene | Henderson |  | Connie | Weaver |
| Pat | Poli |  | Erica | Zakarrias |
| John | Robinson |  |  |  |

President LeAnn Luna called the meeting to order at 12:00 PM on August 6, 2017. After a brief welcome and a review of the announcements in the agenda, she asked if there were any revisions or modifications to the minutes of the February 18, 2017 Trustee and Officer meeting. Shelley Rhoades-Catanach moved that the minutes be approved. The motion was seconded by Ben Ayers. The minutes were approved by unanimous vote.

The President reported that all officer and committee reports will be posted on ATA website for review by the Trustees and members of ATA.

Pat Poli ane Erica Zakarrias, representatives of AAA, were introduced and welcomed to the meeting. A brief discussion followed regarding projects currently underway by AAA to assist with the operation of the sections.

Treasurer’s Report

The Treasurer, Brigitte Muehlmann, provided a brief overview of items in the written Treasurer’s Report. Brigitte reported that we had a cash balance of $299,065 as of May 31, 2017, the end of the fiscal year. For the 2016-2017 year, our membership numbers were up by 12 for a total membership of 714. This comprised an increase of 3 full-time academics at 4-year schools, an increase of 4 affiliated with 2-year colleges, an increase of 1 lifetime membership, and an increase in 5 student members. The number of emeritus members decreased by one. For 2016-2017, we saw an increase in dues, journal/publication revenue, and meeting revenue. On the expense side, journal/publication expenses decreased due to a reformatting on the journals while meeting and other expenses increased.

Brigitte reported that AAA is working on getting timelier and better information to the sections for better decision making. This includes an income statement, balance sheet, and statement of cash flows. The AAA representatives at the meeting confirmed that they are working on addressing the concerns being expressed by the sections.

2017-2018 Budget

Next on the agenda was a review of the proposed budget for 2017-2018 presented by Ben Ayers, the incoming President. Dr. Ayers explained that the budget was based on actual numbers for last year adjusted for information regarding changes of meeting and other costs for next year. The estimated revenue and outflow for the year is $201,170 and $198,370, respectively, for an expected net positive cash flow of $2,800. The estimated revenues include $19,650 from journals, $8,820 for registration fees at the annual meeting, $10,000 for award contributions, $112,000 of revenue associated with the midyear meeting, $18,200 for the doctoral consortium, and $11,500 for the educator conference. Included in the revenue projections is a $5 increase in the registration fees for the midyear meeting, the educator conference, and the doctoral consortium. On the expense side, journal expenses are estimated at $24,000, annual meeting costs at $21,070, midyear meeting costs at $107,000, doctoral consortium costs at $29,400, tax educator conference cost at $12,000, and other general and administrative costs at $4,900. For upcoming meetings, meal and catering expenses were adjusted to reflect expected increases.

A motion was made by Nancy Nichols and seconded by John Barrick to approve the budget as proposed. The motion carried by a unanimous vote.

Editor Reports

The written editor reports by Ken Klassen (JATA) and Roby Sawyers (JLTR) are available on the ATA website. Ken Klassen reported that changes are being made to the editor structure at JATA to be consistent with models used by other AAA journals.

Site Selection Committee

Charlene Henderson, the Chairperson of the Site Selection Committee, reported on the work of the committee. The Trustees discussed the advantages and disadvantages of continuing to hold the midyear meeting every fourth year in Washington D.C. For the 2019 meeting, consistent with historical practices, the Site Selection Committee recommended that the 2019 ATA Midyear Meeting be held in the District of Columbia. John Barrick made a motion, which Sona Rego seconded, that the recommendation of the Site Selection Committee be approved. By unanimous vote, Washington D.C. was approved as the location of the 2019 ATA midyear meeting.

Next, Dr. Henderson reported that the Site Selection Committee was recommending the following ranking of options for the 2020 ATA Midyear Meeting:

* 1st Choice: Austin, TX
* 2nd Choice: Nashville, TN
* 3rd Choice: Dallas, TX

At the suggestion of Shelley Rhoades-Catanach, the recommendation was revised to expand the Dallas option to include the Ft. Worth area.

By a unanimous vote, the recommendation of the Site Selection Committee (as revised) was approved for the following ranking of sites for the 2020 ATA Midyear meeting: (1) Austin, TX; (2) Nashville, TN; and (3) Dallas/Ft. Worth, TX.

Dr. Henderson next discussed the option of using multi-year meeting contracts for midyear meetings as a possible method to achieve costs savings. She observed that this method of contracting for meetings will require AAA to work with 2 years of potential location sites instead of approaching site location on a year-by-year basis as in past years. The Site Selection Committee advanced a motion to proceed with future ATA Midyear Meeting plans using a multi-year arrangement when possible and financially advantageous. The motion was unanimously approved.

Publications Committee Handbook Revisions

Next on the agenda was a series of amendments being suggested by the Publications Committee to the Handbook of the Publications Committee (the “Handbook”). The recommended changes to the Handbook are provided in proposed motions in the following documents attached to these minutes:

* 1. Proposed Amendments to the American Taxation Association Handbook of the Publications Committee, Publication Ethics Guidelines, attached as Exhibit A;
  2. Proposed Amendments to the American Taxation Association Handbook of the Publications Committee, Process for Considering Publication of Policy Position Papers in JLTR and Revisions to Numbering of Appendices and the Format of Section 5, attached as Exhibit B; and
  3. Proposed Amendments to the American Taxation Association Handbook of the Publications Committee, Associate Manuscript Editors, attached as Exhibit C

Ben Ayers made a motion, seconded by Sean McGuire, that the proposed amendments to the Handbook set forth in the foregoing documents be approved. The motion passed unanimously.

A discussion followed regarding whether titles for editors in JATA and JLTR should be consistent. After discussion, Steve Gill made a motion, seconded by Lynn Jones, that the title of the position previously referred to as the “Editor” be changed to “Senior Editor,” that the position previously referred to as “Associate Editors” for manuscripts be changed to “Editor”, that the position previously referred to as “Ad Hoc Associate Editor” be changed to “Ad Hoc Editor,” and that all other editors remain with the title “Associate Editor.” The motion passed by unanimous vote.

Proposed Changes to the Bylaws

John Robinson led a discussion of revisions necessary to the By-Laws as a result of the revisions to the Publications Handbook. After discussion, the following motions were proposed for amendments to the By-Laws:

**Motion 11**

When referencing the JATA or JLTR editor, replace “Editor” and “Editor-Elect with “Senior Editor” and “Senior Editor-Elect”, respectively, throughout the By-Laws.

**Motion 12**

In Section X, Editors of the Journal of the American Taxation Association and the Journal of the Legal Tax Research, add the following as Item 5:

5. The Senior Editor can appoint Editors after consultation with the Director of Publications. The role of an Editor is to assist the Senior Editor in determining which papers to accept for publication in the journal.

Another issue addressed by Dr. Robinson was the need to update the process for amending the By-Laws to clarify the majority requirement for voting in the current By-Laws and to authorize the practice of electronic voting given its widespread use. Accordingly, he proposed the following motion to address those issues:

**Motion 13**

In Section XIII, revise to read as follows:

These By-Laws may be altered or amended or repealed by the affirmative vote of a majority of the membership casting a ballot at any regular ATA Section Meeting, or at a special meeting of the members, or during an electronic election called for that purpose.

John Barrick made a motion, seconded by Shelley Rhoades-Catanach, that Motions 11, 12 and 13 be approved. The motion carried by a unanimous vote.

Brigitte Muehlmann called to the officers’ and trustees’ attention that the job description of the Treasurer as set forth in the By-Laws does not reflect actual practice. Namely, the AAA currently keeps the books for the ATA and the Treasurer provides reports at both the midyear and annual ATA meetings instead of just the annual meeting. Accordingly, Brigitte Muehlmann made a motion, seconded by Sonja Rego, to approve the following amendments to the By-Laws:

**Motion 14**

In Section X, under Treasurer, revise item 3 to indicate the Treasurer reports semi-annually, delete item 2, and renumber remaining three items.

The motion carried by unanimous vote.

Renaming the New Faculty Concerns Committee

Finally, Ben Ayers reported that the name of the New Faculty Concerns Committee be changed to New Faculty Concerns Committee was being changed to the Early Career Development Committee.

There being no further business, the meeting adjourned at approximately 2:30.

Blaise M. Sonnier, Secretary

American Taxation Association

August 10, 2017