**Minutes of ATA Business Meeting**

**San Diego, California**

**Monday, August 6, 2017**

President LeAnn Luna called the meeting to order at 10:15 AM. 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 August 8, 2016 meeting the ATA business meeting. Hearing none, the minutes were approved (with no edits or revisions) as distributed.

Report from Annual Meeting Chair

The Annual Meeting Chair, Amy Hageman, reported that the tax section was having a successful annual meeting. There were 87 manuscripts submitted and 42 accepted for presentation. The luncheon speaker was going to discuss cross-border tax issues.

Treasurer’s Report

The full Treasurers’ Report is available on the ATA website.

Approval of 2017-18 ATA Budget

Ben Ayers, the incoming President, distributed copies of the proposed budget for fiscal year 2017-2018 at the meeting. Dr. Ayers explained that the budget was based on actual numbers for last year adjusted for information on changes of meeting and other costs for next year. The estimated revenue for the year is $201,170 and estimated outflows of $198,370 for an expected net positive cash flow of $2,800. A motion was made and seconded from the floor to approve the proposed budget. The motion passed by a unanimous vote.

Editors’ Reports

Ken Klassen, the outgoing Editor of JATA, stated this his full report for the year would be available on the ATA website. He expressed his thanks for all of the contributing authors, editorial board members, and ad hoc reviewers for their assistance during his term as JATA editor.

Roby Sawyers, Editor of JLTR, stated that his full report for the year would be available on the ATA website. He reported that the number of submissions to the journal and the JLTR conference have dropped significantly over the past several years. Proactive measures are being discussed to change this trend. He reported meeting with members of the Legal Research Committee the day before the ATA business meeting to discuss ways to promote JLTR and the JLTR conference. In addition, the emerging research session at ATA midyear meeting will also solicit legal research manuscripts.

Finance Committee Report - Shelley Rhoades-Catanach

Shelley Rhoades-Catanach presented a brief overview of the work of the Finance Committee over the past year. The primary responsibility of the committee is working with sponsors to secure financing to support our midyear meeting. Although the support of the firms has been generous over the years, the cost of meetings has continued to go up establishing a need to expand ATA’s sources of support. This year the Finance Committee submitted a number of proposals to Board of Trustees for expanding sponsorships. Some of the proposals that were approved and are being advanced include:

* Expand sponsorship beyond CPA firms to textbook publishers.
* Expand the sponsorship and exhibitor group for the midyear meeting to companies that have not previously attended the meeting. Examples would include the tax database research companies and CPA exam review companies.
* Offer the opportunity for current and future sponsors to sponsor components of the meeting. For example, a coffee break, breakfast, etc.

Midyear Meeting Reports

The Chair of the 2017 Midyear Meeting was unable to attend the meeting. LeAnn Luna reported that the meeting was a tremendous success in large part due to the hard work of Raquel Alexander, the Chair of the Midyear Meeting Committee, and her committee members.

Lynn Jones, the Chair of the 2018 Midyear Meeting Committee, reported that much progress has been made in planning the meeting. She indicated that the program is pretty much in place due to the hard work of her committee members. For the 2018 meeting, the sponsor firms will be offering sessions covering technical tax issues. In addition, Saturday afternoon will include sessions that focus on innovation in teaching tax and attracting students to tax.

Teaching & Curriculum Conference

Julia Camp, the Chair of the Tax Educators’ Conference Committee for 2017, reported that 50 to 55 people attended the teaching conference held the day before the start of the midyear meeting. She reported that the sessions were engaging and provided a good environment for small groups to have robust discussions about achieving excellence in teaching.

The Chair of the 2018 Tax Educators’ Conference Committee, Tracy Noga, stated that an effort was being made to try to attract more attendance at next year’s teaching conference. The committee is examining the purpose and goals of conference and would like to see next year’s conference focus on classroom implementation guidance. The plenary session will focus on the use of data analytics in undergraduate and graduate courses. Another session will focus on what the firms expect students to know when they begin as a staff accountant. These are only a few of the great topics planned.

Publications Committee

Sonja Roya, as Chairperson of the Publications Committee, reported that they are currently soliciting nominations for the JLTR editor-elect. Nominations must be submitted by September 15, 2017.

The 2017 Chairperson of the Publications Committee, Michael Calegari, reported that a big project undertaken and completed last year was the revision of the ATA Publications Handbook. The Committee submitted reports along with suggested revisions to the Officers and Trustees that were adopted at the meeting held on August 6, 2017. Dr. Calegari provided a brief overview of the revisions.

Proposed ATA Bylaw Revisions - John Robinson

John Robinson and Ben Ayers were appointed as an ad hoc committee by President Luna to update the By-Laws to reflect current and actual practices. Dr. Robinson presented a summary of the proposed amendments at the meeting. Attached to these minutes as Exhibit A is a document entitled “Proposed Changes to ATA bylaws (operations manual part I)” setting forth the amendments proposed for adoption at the meeting. (The attachment reflects an amendment from the floor regarding the right of past presidents to vote at ATA officer and trustee meetings).

There was a motion and second from the floor to adopt the motions set forth in the attached Exhibit A, which reflects one amendment from the floor to Motion 4 as originally proposed. The motion carried by unanimous vote.

Election of New Officers

The Chairperson of the Nominations Committee, Nancy Nichols, presented the following slate of officers and trustees for election by the membership:

|  |  |  |
| --- | --- | --- |
| **Position** | **Nominee** | **Affiliation** |
| President Elect | Kim Key | Auburn University |
| VP Elect | Pete Lisowsky | University of Illinois |
| Treasurer | Tracy Noga | Bentley University |
|  |  |  |
| Trustees | Casey Schwab | Indiana University |
|  | Michaele Morrow | Suffolk University |
|  | James Chyz | University of Tennessee |
|  | Katharine Drake | University of Arizona |
|  |  |  |
| Publications Committee | Erin Towery | University of Georgia |
|  | Alex Edwards | University of Toronto |

There was a motion and second from the floor to elect the slate presented by the Nominations Committee. The motion carried by a unanimous vote. .

2017-2018 ATA President’s Message

Leann Luna turned over the gavel and the meeting to the 2017-2018 president, Ben Ayers. President Ayers thanked Dr. Luna for her service as President and her many years of service to the organization. He also presented her with a plaque of appreciation for her service. President Ayers then discussed his plans for the upcoming year. He noted the importance of executing the plan developed by the Finance Committee to expand sponsorships and support for the midyear meeting. He also discussed exploring the possibility of online or virtual participation in future midyear meetings. He concluded with the observation that it is an exciting time for tax educators given ongoing discussion in Washington about tax reform and the opportunities that provides in the classroom to talk about policies underlying tax law.

Meeting adjourned at 11:08 AM

Blaise M. Sonnier, Secretary

American Taxation Association

August 10, 2017