

COUNCIL ACTIONS

by N. Susan Stone, Houston, Texas

The Council of the ABA Section of Taxation met on October 15, 2000, in Carlsbad, California immediately following the 2000 Fall Meeting of the Section in Los Angeles, California. The Council heard reports and took actions on the following topics:

EVENING RECEPTION TO REPLACE COMMITTEE CHAIRS AND VICE CHAIRS BREAKFAST

Pamela F. Olson, Section Chair, proposed that the traditional Friday morning breakfast for Committee Chairs, Vice Chairs, Section Officers and Council be replaced with a reception held on the Thursday evening preceding each Section meeting. Council considered the increase in attendance and committee officer interaction that would likely

result if the breakfast function was replaced with an early evening reception. After discussion, Council adopted the proposal. The first reception for Committee Chairs, Vice Chairs, Officers and Council will be held from 5:00 to 6:30 p.m. on Thursday, May 10, 2001, at The Grand Hyatt Hotel in Washington, D.C.

REORGANIZATION OF CERTAIN COMMITTEES

Don Korb, Vice Chair (Committee Operations), reported that the Closely Held Businesses Committee and the Personal Service Organizations Committee had agreed to merge to form a new committee named the "Small Business Committee". Council member Stanley Blend proposed that the Environmental Taxes Committee become a subcommittee

of the Natural Resources Committee. Council member Charles Egerton proposed that the LLC Task Force be merged into the Partnerships Committee. After discussion, Council approved all of the restructuring proposals to be effective on July 1, 2001.

SYMPOSIUM ON FUTURE OF THE PRACTICE IN BUSINESS LAW

Pam Olson proposed that the Section of Taxation co-sponsor a symposium with the Business Law and Real Property, Probate and Trust Sections of the ABA. The symposium, entitled the "Future of the Practice in Business Law," is expected to be held in March 2001. Council approved the Section's co-sponsorship of, and participation in, the symposium. ■

FROM THE EDITOR

by Ellen P. Aprill, Los Angeles, CA

The overwhelming sense I have from this issue of the *Newsletter* is that, in the field of tax law as in so much of life, we all gain a great deal when we communicate and work with each other.

Pam Olson strongly sounds this theme in "From the Chair." She calls upon members of both the House and the Senate to work together across party affiliation in order to accomplish anything meaningful. She urges the model of the trade legislation of the 106th Congress, achieved through "strong leadership, consensus-building, manageable goals, and

a willingness to set partisan concerns aside for the common good." As she explains, in the case of the tax law, the common good translates into simplification.

Ron Pearlman's interview also emphasizes the importance of collaboration and cooperation. In his distinguished career, Ron has worn many hats, IRS lawyer, private practitioner, Assistant Secretary for Tax Policy, Chief of Staff of the Joint Committee on Taxation, and law professor. His insider's account of the 1986 Tax Reform Act highlights how

bipartisan efforts made its achievement possible.

Both the substance and the source of this issue's Point/Counterpoint further this message. Each of the four contributions reflects on the need to achieve an accommodation between policy and politics. This Point/Counterpoint has its origin in one of my favorite modes of collaboration and cooperation—*taxprof*—, which is the tax professors' electronic discussion group. Through this resource, some 200 tax professors are able to talk to each other daily, expressing opinions and soliciting advice on a