

Introducing Richard B. Comiter - Chair-elect



RICHARD B.
COMITER

The Tax Section is extremely excited that Richie Comiter has been elected to succeed Rick Josepher as Chair-Elect for the 2003-2004 fiscal year. Richie is a dynamic leader with a vibrant personality who has the energy and enthusiasm to uphold the traditions and enhance the reputation of the Tax Section. The Tax Section is in good hands with Rick Josepher and Richie Comiter serving as its Chair for the next two years. Richie and Rick are close friends who will be working together during Rick's regime to ensure that the programs and projects initiated by Rick in connection with Rick's "Universal" theme will continue to be implemented while Richie is Chair.

Richie has been actively involved in the Tax Section for approximately 15 years. He has served as Director of its Federal Tax and Education Divisions as well as Chairman of its Long Range Planning and Finance Committees. During his regime as Chairman of the Pass-Through Entities Committee, with the assistance of Rick Josepher and Lou Conti, he initiated the Tax Section's successful legislative effort to free limited liabilities companies ("LLCs") from a corporate level state income tax. Although LLCs are now the entity of choice for most Florida business ventures, one of Richie's goals will be to eliminate the applicability of Florida's intangible tax to membership interests in LLCs.

Richie is currently a member of The Florida Bar Tax Section Uniform Limited Partnership Act Review Committee, and was a member of the Steering and Drafting Committees for the revisions to Florida's Limited Liability Company Act and the Florida Revised Uniform Partnership Act. Richie annually prepares and grades the partnership tax exam question for Board Certification in Tax Law.

Richie is also a nationally recog-

nized speaker and author as well as a highly respected tax attorney. His honors include being listed as one of The Best Lawyers in America by Woodward & White, Inc. and recently selected to be a Fellow of The American College of Trust and Estate Counsel. He was also a columnist on S Corporations and Partnership State Law and a member of the Board of Advisors and Contributing Editors for the Journal of Partnership Taxation. He is also a Board Certified Tax Lawyer and Certified Public Accountant.

Richie intends to focus on expanding the involvement level and number of tax lawyers who participate in Tax Section activities and assisting them in being the best tax lawyers they can be. He believes this goal can be achieved by the Section providing its members with high quality continuing legal education programs and workshops aimed at updating tax lawyers on current tax planning strategies and techniques relevant to their practice areas and honing their skills in document drafting techniques and opinion writing. He will continue Rick's efforts to encourage tax lawyers to be Board Certified and to educate them on the opportunities they will have, and how to participate in (should they desire to) ancillary business activities in light of the Florida Supreme Court recently adopting new ancillary business regulations. Finally, he will do his best to let the cat out of the bag; that is, there is no better professional opportunity than the Fall, Spring and Summer Tax Section Meetings for a young tax lawyer to find out what it means to be a tax lawyer, or for experienced tax lawyers to network with each other and to discuss substantive tax issues related to their practices. Moreover, the collegiality and friendships developed during the late night discussions in the hospitality suite are priceless and will create lifetime memories. Active participation in the Tax Section is a valuable practice aid and education tool as well as being socially rewarding.

Richie is also an active member of the Palm Beach County local com-

munity. He has previously served as President of the Palm Beach/Martin County Estate Planning Council, President of the Palm Beach County Tax Institute, and Chair of the Professional Advisory Committee to the Foundation of the Jewish Federation of Greater Palm Beach County. He is the Regional Vice-President and member of the Board of Directors of the Florida Association of Attorney-Certified Public Accountants. Richie is also the President-Elect of the Harold & Sylvia Kaplan Jewish Community Center of the Greater Palm Beaches, and is a past recipient of the Charles M. Jacobson Leadership Award and Steven M. Shapiro New Leadership Award for recognition of outstanding service to the Jewish Community Center. He is currently on the Executive Board of the Arthur I. Meyer Jewish Academy. Perhaps Richie's most memorable community activity has been to serve as the manager of his three sons' (Andrew, Matthew and Josh) baseball teams for the past 17 years. Richie is, however, probably most well-known in his local community for his achievements as coach, pitcher and recruiter for his beloved men's softball team (the Yankees of course), which he has sponsored and played for during the past 12 years.

Richie and his charming wife Marilyn were college sweethearts at the University of Florida and will be celebrating their 25th wedding anniversary this year. His son Andrew is also a Florida Gator who, like his father, is an accounting major who wants to obtain a masters degree in accounting and attend law school at the University of Florida. Andrew is currently the Chancellor of the Tau Epsilon Phi fraternity (living in the same room his dad did 29 years ago) and was recently tapped to be a member of Florida Blue Key. His son Matthew is a pitcher on his high school baseball team and is ranked number three academically in his junior class. Richie's eight year old son Josh is in a league of his own.

Please make every effort to join Richie and his family at Amelia Island over the July 4th weekend.