

Speaker 1 ([00:00](#)):

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Carol Portman ([00:16](#)):

There is a statute on cities, I think it's called, that lists kinds of taxes that local governments can impose. And it's pretty broad, they can do a lot, but income taxes are not on that list.

Nikki Dobay ([00:30](#)):

Hello and welcome to GeTtin' SALTy, a state and local tax policy podcast hosted by Greenberg Traurig. My name is Nikki Dobay, shareholder in the Sacramento, California and Portland, Oregon offices. I am super excited today to be joined by one of my favorite guests, Carol Portman. Carol is the president of the Taxpayers Federation of Illinois. Carol, thank you so much for being here.

Carol Portman ([00:57](#)):

Thank you for having me. It is always fun to come talk to you.

Nikki Dobay ([01:01](#)):

And Carol, there's always crazy stuff going on in Illinois, so we'll just catch up on everything, so we'll get into that. But I don't think I've asked you this question on the podcast, I've started asking it more recently, but how did you get into state and local tax?

Carol Portman ([01:19](#)):

By accident.

Nikki Dobay ([01:22](#)):

That old answer.

Carol Portman ([01:23](#)):

Exactly. In undergrad, I took income tax accounting as an elective. Didn't love it but didn't hate it. Went to law school and took the tax classes and thought that they were easy and interesting, probably because of that undergraduate accounting, which in hindsight what kind of weirdo takes income tax accounting as an elective. So I should have had a better sense of where I was headed, but it didn't really click until that summer after the first year, and I did some tax projects at the firm I was working for and then took the tax class and really liked it. And so I started doing taxes and so I went to that firm, McDermott Will and Emery, and while there, they had a big SALT practice there and started working with some of those folks. And just there was never a, I want to be a tax lawyer kind of moment until after I was most of the way there.

Nikki Dobay ([02:14](#)):

Yeah. That seems to be the case for so many of us, is like we just kind go down this path and then all of a sudden how many years later, we're like, "Oh, I guess we're state and local tax lawyers."

Carol Portman ([02:26](#)):

I've always been sort of jealous of the people who wake up one morning and say, from the age of 10, "This is what I want to be when I grow up." But then I also think, but what if there was really something else you wanted to be and you've been so laser focused, you've missed out. But on the other hand, they have less angst because they know where they're going, so I don't know.

Nikki Dobay ([02:43](#)):

We never have angst, I'm sure of it. That's a totally different podcast. But well, thank you for indulging me on that. And then for our listeners who maybe aren't as familiar with TFI, can you give us a 30 minute, one minute, not 30 minute, [inaudible 00:03:04] blurb on what you do and why it's so important for folks to be aware of you and supportive?

Carol Portman ([03:11](#)):

Sure. I mean, the shorthand version I sometimes tell people who are in the know in the SALT world is we are the Illinois specific version of cost. We advocate for sound tax policy. We are not paid lobbyists for any one particular interest. We aren't anti-tax, we are just, and especially in Illinois, if you're anti-tax, you're not going to get listened too much, we are, hey, make sure the taxes make sense. You all decide how much money you want, let us help you figure out how to get it. We can grouse a little bit about how much money you want, but our job is not there, our job is purely on the tax policy side. And so we do some research, we do some writing, we do a lot of time spent in Springfield, especially when the legislature is in session, providing insight and keeping track of what's going on. So another thing we do, I think I like to say, I have lots of little things I like to say, so I probably could fill up that 30 minutes you just mentioned, we're kind of an information conduit.

([04:07](#)):

We let the policymakers understand and know the real world consequences of the things that they're doing or thinking about doing or have done. And we let our members and sometimes the broader public know what's going on. A bill gets introduced, there were almost 7,000 bills introduced last spring, a lot of them were never going to see the light of day. A lot of them cause a lot of panic among various people, I mean, that's not just the tax bills, but if a bill gets introduced and you see it and hear about it, you can get panicked and sometimes that panic is warranted and sometimes it's not. So part of our job is to let our members know this is a serious issue, this is, don't worry about it, those kinds of things too. And then like I said, conduit going two ways, then they tell us, "Oh my God, yes, that is a big deal," or not, and we tell the legislators or the department.

Nikki Dobay ([04:55](#)):

Well, perfect. Thank you for that. And so speaking of Springfield and the legislature, there was a little legislative session in Illinois and I think Illinois was fairly similar to a lot of other states where not a whole heck of a lot happened. We're in this weird, the states have all this money still, and so they're not doing anything too crazy. Catch us up on 2023 and what the session was like and what you all were really engaged with.

Carol Portman ([05:27](#)):

It was interesting, you're exactly right, in the summary of the state got a decent size amount of federal money, we were very careful to spend that on one-time type things, so they did not create new programs that were going to require ongoing funding with that. So they were very fiscally prudent, which is not always the case. And so there was some hope though that there were going to be maybe some kind of, what I would consider taxpayer positive tweaks, to the legislation in general, the tax code,

one of which one of the things we were really hoping for was to reinstate the repeal of the Illinois franchise tax. We have this crazy goofy, it's not even net worth, it's this other made up number that no one else uses for any other purpose than Illinois, and they had started down the path of repealing it. Then at the beginning of the pandemic, they pulled back on that repeal and just kept it at the first \$1,000 per taxpayer is exempt from tax. That's great if you're small, but they still have to fill out all the forms and figure it all out.

[\(06:27\)](#):

And so there was some hope that they would go back and finish that repeal. The way when they did it, they called it, we're putting a pause on the repeal, but legislatively they took out the entire repeal. But then come April, that we had an April surprise that was not to the benefit, that was revenue negative from the year before. And so there was a lot of caution at the very end of the legislative session, which the session went into May. So they ended up neither panicked and running around and raising taxes, but also being a little reluctant to do much on the tax front. Sometimes what I tell people is this spring there was a lot of tax legislation, most of the stuff that passed was either of broad interest to a very narrow number of taxpayers, or of very little interest to everyone. There were a lot of tweaks to this.

[\(07:24\)](#):

And so there were a lot of new tax exemptions and a lot of new credits and provisions ranging from, we have a pass through entity tax in Illinois, with the SALT tax work around at the federal level, but because Illinois also exempts retirement income, and so they did a tweak to the way the pass through entity tax is calculated so that there wouldn't be this weird outcome that we were getting with that. Okay, so if you're one of the accounting firms that's making a bunch of payments to your retired partners or you're one of those retired partners, this matters a lot. If you're anybody else, it doesn't. I mean, it's just that repeated over and over again was kind of how the, I would say generally speaking, the legislation turned out, the session turned out.

Nikki Dobay [\(08:10\)](#):

So on the repeal of the franchise tax, are those big dollars for the state?

Carol Portman [\(08:19\)](#):

It's hard to get a real good number because the Illinois Secretary of State administers this tax and they also administer all of the various annual fees you pay and all the different name change fee and a change in registration, and all that kind of stuff gets all glommed together. And so sussing out exactly how much comes in for the actual franchise tax, which really is three different taxes. There's an annual one, but then there's also an initial one, or if you have any changes during the middle of the year, you may have to pay more. The amount that comes in from those three together is at this point, less than \$200 million a year. Which I mean, that \$200 million a year is not nothing, but in a state where the general funds budget is more like 50 billion, 200 million is not such a huge amount that they couldn't continue the phasing it out.

[\(09:13\)](#):

And they did increase that exemption I mentioned, \$1,000 now everybody, it's going to go up to 5,000. So anyone whose tax liability after they go through the agony of figuring it out and cross their fingers and hope they got it right, up to \$5,000 and they won't have to pay. If their tax liability is 5,000 or less, they will not have any tax liability, I guess is the best way to, it's just an automatic sort of credit. So they did up that, which means they're going to have even less money coming in from this tax, which makes it easier, makes it a little easier to maybe push a repeal. The downside is now the businesses that are

paying this tax are pretty much only the big businesses who are less sympathetic. The best argument we have though is you have to fill out this return, whether you are big or small, every single corporation has to figure this out.

(10:05):

And if you have a merger 20 years ago, you were a small business and your neighbor next door had also a small business and somebody bought you out, 20 years later, if the franchise tax wasn't calculated right and remitted right, they might go back and whack you for it from 20 years ago. Or they might say, "Everything's wrong, show us the documents to prove what it should have been." There's a statute of limitations but not on getting it right for the last five years. So you've got to go back, find the documents from 20 years ago, they can't tax you from those years, but they can nag you until you prove to them what the right amount is for this year. And so it's still a clunky, cumbersome tax whether the liability or collections are big or small.

Nikki Dobay (10:51):

So it's just one of those annoyances that everybody has to deal with and it's perfect for repeal.

Carol Portman (11:01):

And in his first year in office or maybe his second, our current governor was touted, it was in his budget proposal to repeal it, maybe not his original budget proposal, but by the end it was part of the package. And he included multiple references to what a great pro-business development this was. So I don't think that there's any particular groundswell of support for the tax in the legislature, it's just really a numbers thing. I'm hoping, I just say that anyway, I hope it's true.

Nikki Dobay (11:37):

Yes. Well, and I mean, this is one of those things that's so disappointing because it's like, yes, you kind of understand why in the beginning of the pandemic they might've pushed pause on it, but things turned out just fine during the pandemic, so they didn't even need to do that. And now there's all of this concern about going into 2024 and what will that look like? And so the farther you get out and the more uncertain things are with the economy, it just makes all this stuff so much more difficult.

Carol Portman (12:08):

No, you're right. You're exactly right. One of the most frustrating things was when the pandemic was coming in and it's May of 2020 and they're looking around going, "Holy crap cow, we need to do things." They looked at the business community, they temporarily suspended the use of NOLs, they stopped the repeal of the franchise tax. And then two years later or a year later, two years, there wasn't a financial crunch, things were looking good. So what did they do? They exempt groceries from sales tax. They did a lot of consumer ... I mean, it was '22 and it was an election year, so not entirely surprising that they would have gone that path. But it's been a little frustrating to see that. Things are bad, we look to the business community, things are good, we lower the taxes on individuals and there needs to be taxes on both groups, but the juxtaposition was a little jarring.

Nikki Dobay (13:03):

Right. Right. But I suppose we can't be too surprised. This is what we've been dealing with for a while.

Carol Portman (13:09):

No, and all of the breaks were also temporary. It was a six-month slowdown of raising the tax on gas. It was a one-year Illinois exempts food, groceries, except that the local piece of Illinois state tax still applies. And for that year, that piece got taken off and the state just provided the local government's money out of the state's budget instead. But it was just for one year, so it was also temporary.

Nikki Dobay ([13:40](#)):

So the legislature adjourned, but will there be any other activity before the end of the year?

Carol Portman ([13:47](#)):

Yes, there will be. There's what they call veto session, and the governor has vetoed, I think six or seven bills. They don't have to just address those vetoes. They can do whatever they want, but it just always gets called veto session because timely ... legislation gets turned over to him within 30 days after it passes, and there's always a big flurry at the very end of the session in May. And so it slowly trickles over his desk, so he's not inundated all at once, and it has always been he so far. And then the governor has 60 days after that to sign or veto or mandatorily, our governor does have a line item and a mandatory veto powers. And so I think there's one bill that he hasn't yet done anything with, and he's got a few more days before the 60 days runs on that one.

([14:33](#)):

So yeah, they'll come back. They can, if they want, address some of the vetoes that he enacted or made, but then they can also look at other things. And there's always a lot of jockeying. It's just two weeks, and our legislature when they meet, a week is three days. And so you can get a lot done in six days or you can take six days just to remind everyone where their chair is. So we'll see how inclined folks are to take much other action. I wouldn't expect to see a lot of tax related stuff, just because they don't seem to be inclined to do a lot of tax related stuff at all, but you never know.

Nikki Dobay ([15:13](#)):

Okay. So right now, nothing really that we need to have on our radar for that, but always need to watch.

Carol Portman ([15:21](#)):

Yeah, yeah. I mean, we're starting to talk. The one thing I know you and I have talked about is Illinois quirky leases in our sales tax realm, which is, I know every state has its quirks, but just like the franchise tax is a goofy quirk, Illinois weird treatment of leases is a goofy quirk. And there's been a slow but never ending effort to educate legislators that that's not good, we should fix this. There may be a slight revenue dip to the state upfront, but long-term it probably revenue to up, not revenue neutral, if anything it's generated [inaudible 00:16:01]. But I would be surprised if that came up, did much in veto.

Nikki Dobay ([16:08](#)):

Right, right. So going into 2024, I mean, what we're hearing is that state revenues are decreasing, in many cases because of the rate cuts on the personal income tax side or other tweaks that were made to really help more folks on the individual side, to your point, on certain exemptions, from the sales tax to help folks, residents. Do we know where Illinois will be, how nervous do we have to be about Illinois in 2024?

Carol Portman ([16:45](#)):

I would say always be a little nervous. Our fiscal year started July 1st, so we don't have a lot of data for the current fiscal year yet, but their projections are that it will be equal to or greater than last year. We didn't have any big rate changes, so we aren't looking at anything, we aren't going to have the kind of consequences that some of those states are going to have who went out and did those kinds of, what a lot of folks would consider to be taxpayer friendly changes. Illinois didn't do those, but that does mean that they won't be out there now looking to find new money, at least because of that.

[\(17:24\)](#):

There's always appetite for more revenue, always more appetite for more programs and better funding the ones we have. And there's certainly no shortage of interest there. But there's also a recognition, not always out loud, but a recognition that if your taxes are too high, that is a problem. And so I wouldn't be too worried about any big rate increases or anything. You never know when somebody might get a pet project that they think is the greatest thing since sliced bread. We've seen a few of those get introduced in Illinois, the tax haven type thing or those kinds of things.

[\(18:03\)](#):

Generally speaking, they have yet to be picked up and pushed by anyone with a lot of clout and a lot of enthusiasm. It's usually been one or the other, someone with some clout, but really no enthusiasm for the topic, they just introduce it to throw it out there. Or it's been enthusiastically supported by someone who really struggles to get much done. And so you never know though, never say never, we're always looking at those kinds of proposals and making sure that the sponsors understand this isn't as perfect as the people who tell you it is.

Nikki Dobay [\(18:41\)](#):

Right. Right. Anytime somebody tells you it's a silver bullet, you probably should be skeptical.

Carol Portman [\(18:49\)](#):

Yeah, yeah. Which reminds me of the real-time sales tax collection topic, you and I have also had a little bit of an interaction on. Apparently at Masada this week, last week, whenever it was, which we knew this was going to be happening, that the folks who have been pushing that software have been talking to state departments, directors of revenue, encouraging them to look into it. And apparently Illinois's director of revenue made some favorable comment to that effect in a round table or something.

[\(19:20\)](#):

I followed up with him and just said, "Hey, you caused a little bit of a stir there." And his response is, "Well, I'm not surprised." The sense I got, and this was an email exchange, so we didn't talk about it much, but the sense I got was he thinks everything's worth looking at. You should always be looking at things. And the world does change, and technology is constantly improving, and people, taxpayers pay by, they don't write checks and mail them in anymore and they file their returns electronically anymore. We do adopt technology in the tax preparation and return and paying process, so why not continue to look at new technologies? But I do think it probably will ... we should continue to remind him that this is not the silver bullet that is sometimes portrayed as being.

Nikki Dobay [\(20:11\)](#):

Yeah. And this one, I think, is just some education is needed, that I think he's hearing there's this technology, but this technology doesn't exist. And in fact, Illinois already allows for prepayments, so it's already getting the money sooner than later on the collection and remittance front. So I think this is just one where when you hear soundbites, sounds really great and interesting, and to your point like, oh,

there's this new, I'm using air quotes, new technology, but once you kind of peel back the layers of the onion and explain, nope, nope, no technology, and two, Illinois is already in this game and you did it like a really simple way.

Carol Portman ([21:03](#)):

Pay frequently and in advance.

Nikki Dobay ([21:06](#)):

Yes, yes.

Carol Portman ([21:08](#)):

And I mean, the good news is the current director of revenue and all of his staff are not crazy and they don't think that the taxpayer community is out there to rip them off or to pull a fast one, and they really don't approach the world that way. And so that makes it easier to have these kinds of conversations. I don't want to say don't worry at all, but I don't think that there's ... there's not some secret project percolating in Springfield at the [inaudible 00:21:34] building that's going to come out and suddenly be some train wreck. Not that I know of.

Nikki Dobay ([21:42](#)):

Right. And the good news on this is that there's a lot of folks willing and available to educate the department on this and really to explain why this might sound like a great idea, but you guys are all over this already.

Carol Portman ([22:03](#)):

Right. You don't need to spend the money and time and energy to fix a problem that doesn't exist.

Nikki Dobay ([22:08](#)):

Exactly, exactly. So a little bit of work to do on that. But anything else coming out of the Department of Revenue that we should have our radar?

Carol Portman ([22:18](#)):

No. I mean, yes and no. If you are one of the taxpayers who cares a lot about those fairly narrow in scope law changes, they are coming out with regulations. I checked my, I think during the course of 2023, they have had 27 that I've tracked, different rulemaking projects going on at the department. And for the most part, they have been changing regs to reflect the change in the underlying law, and not a lot of major sea changes in interpretations of anything, but it's always worth a closer look to make sure it makes sense. So if you care about sustainable aviation fuel, you might want to look at the regs that they just put out on the credit. So there's a lot of things like that percolating, but nothing, the big change that we had with the way we treated marketplace facilitators and the origin destination sourcing that was started with a law change, but that was a huge undertaking by the Department of Revenue, there's nothing like that going on right now, just lots and lots and lots of things that are happening as far as the rulemaking side goes.

Nikki Dobay ([23:26](#)):

Okay, okay. And then nothing's going on in Chicago, we don't you worry about that.

Carol Portman ([23:34](#)):

Well, we do have a new mayor in the City of Chicago.

Nikki Dobay ([23:37](#)):

Oh yeah, there was that little thing.

Carol Portman ([23:39](#)):

There was that little thing. So the Chicago elections are non-partisan, but it's sort of in two parts. Anybody who wants to run can, and if no one gets more than 50% of the vote, then there's a runoff between the two top vote getters. And so that was what was happening. So it's not technically a primary, but in the primary analog run up to that, the man who eventually became mayor, Brandon Johnson, did have some state tax related statements in some of his materials and his website, talking about we need to reinstate the head tax and we need to have a commuter tax and we need to have a graduated rate tax on the real estate transfer tax that's in place, and we need to have a citywide income tax. And that of course got a lot of people very nervous.

([24:29](#)):

Once he made it into the runoff, he did not mention any of that stuff again. It stayed on his website. And then shortly after he was elected, a group that had been supportive of him came out with some more detail on some of those ideas, but it was theirs and not his. And people, when asked, pointed that out. So he's been in office now since May, I think he was in office briefly while the legislature was still in session. Their budget proposal comes out sometime in the next few months, September, October is budget season in Chicago. And much of what, even if he wholeheartedly wants to do every single one of those, what we probably consider to be bad policy and scary ideas, most of them would need approval from Springfield, which they did not seek in May, in the few days in May when they might have been able. If they had come down guns blazing and done laid the groundwork beforehand, maybe.

([25:32](#)):

But he had a transition team and an advisory team and waited until their work was done and they came out basically saying, "Yeah, we can't agree on which of these, if any of these are a good idea. The only thing we agree on is the graduate rate on the real estate transfer tax," that they want to try to get for properties over a million dollars in value, to have the transfer tax be a higher tax, which is getting some resistance. I mean, it's not like that's popular, but it's not the commuter tax, it's not the head tax, it's not a separate income tax on Chicagoans. And he won't be able to have any, most of those things, if any of them in this next budget season, because they require Springfield and they won't have acted by ... because their veto session is in late October or November this year, I think.

Nikki Dobay ([26:21](#)):

How does that, I mean, because you hear about the strong home rule authority of the cities in Illinois, but they still have to go to Springfield for certain things?

Carol Portman ([26:33](#)):

Yeah, it depends. There is a statute on cities, I think it's called, that lists what the kinds of taxes that local governments can impose, and it's pretty broad. They can do a lot, but income taxes are not on that list, for instance.

Nikki Dobay ([26:48](#)):

Got it. Okay. Okay.

Carol Portman ([26:51](#)):

I think that it's constitutionally allowed, we can only have one tax at the state level, and there's no mention in the state constitution about local taxes, as much as I'd kind of like there to be because that's ... Yeah, local income taxes are a nightmare. But it's because it's not specifically enumerated in the authorizing statute, they would have to go in and get it. Once a power has been given, it requires super majority at the legislative level to take it away, but since it hasn't been granted, and the language basically says, "Here are all the different kinds of taxes you can have, and you can't have anything other than this list." And that's already there.

([27:33](#)):

And so they used to have a head tax, I think it was every employer in the city who had more than 50 employees in the city had to pay a head tax of X dollars a month. And that got, several mayors ago, got repealed, but that was authorized and definitely within the state allowed taxes. And so they could go back in and do that without any state level authority, and the transfer tax on the real estate one they could probably do as well. But some of the others, a tax on commuters or a tax on Chicago residents, I think would require either some very careful and clever crafting from a lawyer or more likely a Springfield blessing.

Nikki Dobay ([28:17](#)):

Okay. Okay.

Carol Portman ([28:18](#)):

We'll see. I mean, he came in very much, we need more money for the schools, we need more money for this, we need more money for that, and groundswell of support. But he also has made it clear he understands the importance of having a business community in the city. And so he's not going to do something that ... a commuter tax is just so idiotic these days. It's so easy to work from home. Okay, if I got to pay a tax to take the train into the city, I'm not going to pay it, I kind of don't want to go in anyway, but now if I'm going to have to pay more, forget it.

Nikki Dobay ([28:57](#)):

Right. Right.

Carol Portman ([28:58](#)):

And I think he recognizes that. So we'll see. We'll see.

Nikki Dobay ([29:04](#)):

Yeah, I was speaking on local taxes earlier this week and Chicago came up, but so many of these localities, I think it's good to hear that he's recognizes some of the risks because it's one thing for a state to do something and are people really going to leave the state, but a locality, are you going to just quit going into work? Are you going to lose businesses that want their people to come in, but they're not going to get them to come into Chicago because of these types of things when they can move to a different suburb? So I think the locals have to be so careful on these issues.

Carol Portman ([29:41](#)):

Yep, yep. And if they're just piggybacking off of an existing state tax and all it is we're going to add our 1% sales tax, that has an impact, but it doesn't cost the locals any extra money, they don't have to administer it, all those sorts of things. When they have a one-off, a commuter tax or a local income tax that they probably won't be able to ask the Department of Revenue to administer for them, that means they've got to create the underlying infrastructure to impose the municipal utility tax or whatever it is, that it's not just, here's the top line revenue that's all gravy, now you've created this hassle for yourself.

Nikki Dobay ([30:26](#)):

Well, yeah, that's absolutely right.

Carol Portman ([30:27](#)):

And the taxpayers.

Nikki Dobay ([30:30](#)):

Right. I mean, Portland has done this, and I would just say there was just an article that came out that Portland has now two local personal income taxes, a bunch of taxes on business too, but they've lost a billion dollars of income. People have just left the jurisdictions that would be able to tax that. And they're starting to connect the dots, but I think these cities need to hear about this. And so good to hear the mayor, it's great to have ideas and want to help improve infrastructure and programs and get things done and get the city back on track. But also, it's a delicate balance.

Carol Portman ([31:12](#)):

Yeah. Yeah. And he had a very large set of different transition teams, and so he didn't just come in charging bull in a China shop, we're going to change this, this, and this. He definitely ... Now, it doesn't mean at the end of the day, they won't decide to do things that we don't like, but they're at least being thoughtful and talking about some of the issues that we all think they should be talking about.

Nikki Dobay ([31:35](#)):

Well, good, good. That sounds like a productive conversation. Well, Carol, thank you for getting us caught up on Illinois and Chicago, but we've got to do a surprise non-tax question.

Carol Portman ([31:46](#)):

Yay.

Nikki Dobay ([31:46](#)):

And I still think you have the record for the best answer on the potato question. So I think this is going to be a fun one for us today. My husband actually suggested it. If you could have a superpower, would you rather be able to fly or be invisible? I'd probably go with invisible because I don't know how much I'd actually flying. I mean, maybe if you got used to it wouldn't be quite so scary, but it seems like it could be kind of scary, and then what if you just lost your superpower and fell out of the sky? So invisible could be pretty enlightening, that might also be scary because you just find out things you maybe never wanted to know. But where are you at on this really important question?

Carol Portman ([32:36](#)):

I have always been on team flying. I used to, when I was a kid, especially had dreams where I was flying, I could kick my feet and fly. And so I have still this vague sort of memory of that feeling of those dreams and loving it. So there's some sort of very ancient whatever thought in there. And when you were talking about the invisibility, and I'm thinking, I don't want to accidentally hear what people are saying.

Nikki Dobay ([33:03](#)):

I know.

Carol Portman ([33:04](#)):

There are times, having said that, there are times it would be nice to be able to listen in on something without having someone turning to me and say, "What do you think?" Or to be, I just want to know what's going on. That would be fun, the fly on the wall kind of thing, I'd like to see that conversation. But I think the idea of, I like roller coasters and rides and stuff, so the idea of being able to just ... on my own makes me-

Nikki Dobay ([33:29](#)):

Whizz around. Pretty good.

Carol Portman ([33:31](#)):

I definitely am on team flying.

Nikki Dobay ([33:33](#)):

Yeah. Yeah. All right. Well thank you for indulging me and thank you for joining me today. It's always a pleasure to catch up and I'm sure we'll be chatting again. Hopefully nothing too crazy goes on-

Carol Portman ([33:44](#)):

Looking forward to it.

Nikki Dobay ([33:46](#)):

... session. And thank you to the listeners for tuning in to this episode. I will be back in a few weeks, and thank you so much for being here and listening. And information about Carol and my contact information will be in the show notes. So take care and see you in a few weeks.