

State Bar of Georgia Young Lawyers Division

THE YLD REVIEW

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Working for the Profession and the Public



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In This Issue

- 2 Faster, Higher, Stronger—Together
- 3 The Sports Edition
- 4 Swimming to Success: A Former Student-Athlete's Guide to the Practice of Law
- 5 Kicking It With the YLD
- 6 Power Hour Lunch With Women in the Judiciary
- 7 Officers' Block
- 8 The Importance of Health, Fitness and Wellness: A Conversation With Justice Andrew A. Pinson
- 9 YLD Night With the Atlanta Hawks
- 10 Report From the Georgia High School Mock Trial Finals
- 10 Georgia High School Mock Trial Competition Season Ends
- 12 2024 Legislative Review: Successful and Unsuccessful Tax Legislation
- 14 Reconcilable Differences: The Intersection of Bankruptcy and Family Law
- 16 Non-Lawyer Staff: The Keys to Winning at the Courthouse
- 19 YLD at the 2024 Annual Meeting
- 20 The Weekend Is Your Oyster: Pursuing Your Passion
- 21 13th Annual Georgia Legal Food Frenzy Results
- 22 YLD In Action

From the President

Faster, Higher, Stronger—Together



Brittanie Browning

For this edition of *The YLD Review*, we are celebrating sports with the Olympics occurring this summer. I share my final piece as YLD president and an avid sports fan. As of July 2021, the Olympic motto, in Latin, is: “Citius, Altius, Fortius—Communiter” which translates to “Faster, Higher, Stronger—Together.”¹ I grew up playing sports and watching sports, which was sparked all the more when Atlanta hosted the Summer Olympic Games in 1996. I was fortunate to see Team USA women’s basketball play firsthand at the games. Team USA, which included Dawn Staley, won a gold medal in women’s basketball. Staley is now the coach of the University of South Carolina’s women’s basketball team. The NCAA Women’s Final garnered an average of 18.7 million viewers with a peak of 24 million viewers for the competition between the University of South Carolina Gamecocks and the University of Iowa Hawkeyes.² This statistic and fact are astonishing because it marked the first time in history that more people tuned in for the women’s final compared to the men’s final.

As an avid sports fan, teamwork is key for the success witnessed in the NCAA Women’s Tournament final round. It was the collaborative effort from the starters to those coming off the bench. A team utilizes the various skillsets of each individual to accomplish the goal as a team unit. Our service with YLD is no different. We work as a team to achieve success and create dynamic programming for our members. Staley is quoted as saying, “A lot of people notice

when you succeed, but they don’t see what it takes to get there.” I am extremely proud of our leaders and members for all the achievements we had this year. A lot of work goes on behind the scenes to hold a program or CLE, or meeting. I have highlighted a few such activities in my final *Georgia Bar Journal* article from hikes to the *Barbie* movie screening to 4-hour CLE sessions. We got here as a collective team. I want to thank all of our YLD officers, board of directors, committee co-chairs, regional representatives and supporters for an outstanding year. I am grateful to our judiciary for their tremendous support in attending our programs and meeting YLD members.

In the spirit of the Olympic motto, we got here “Communiter,” or together. I thank each of you for your support throughout this year and the countless individuals that reached out to ask how to get involved or offer a hand. I truly appreciate the efforts to continue to improve the YLD and make a positive impact on our legal community. I look forward to continuing to serve as the immediate past president of the YLD and participate in another year of wonderful programming and events. *YLD*

Brittanie Browning in an associate at Akerman LLP and president of the Young Lawyers Division of the State Bar of Georgia.

Endnotes

1. <https://olympics.com/ioc/faq/olympic-symbol-and-identity/what-is-the-olympic-motto> (last accessed on May 8, 2024).
2. V. Romo, “Women’s NCAA championship TV ratings crush the men’s competition”, April 10, 2024, <https://www.npr.org/2024/04/10/1243801501/womens-ncaa-championship-tv-ratings>.

The YLD Review seeks to provide a forum for the discussion of subjects pertaining to the regulation of the legal profession and improving the quality of legal services, as well as other matters of general interest to Georgia lawyers. The statements, views and the opinions expressed herein are those of the authors and do not necessarily reflect those of State Bar of Georgia, its officers, Board of Governors, sections, committees or staff.

From the Editors

The Sports Edition



**Jena
Emory**



**Siena
Gaddy**



This is the fourth and final issue of *The YLD Review* for the 2023-24 Bar year. We are so thankful for all of the young attorneys who wrote articles and shared their wisdom with the Young Lawyers Division this year. We know that many young attorneys are simply trying to keep their heads above water while learning the law and attempting to have a personal life, and we are grateful to everyone who took the time to contribute.

This edition focuses on the world of sports. While at first blush, the comparison between sports and the law can seem attenuated, there are actually many similarities between the two, as our articles highlight. We have an article from a former college athlete discussing what she learned as a swimmer and how she applies that to her career as an attorney. We all could benefit from learning that teamwork makes the dream work, by failing to prepare, you are preparing to fail and time management is everything.

This issue also includes articles on how to take full advantage of your weekends to explore your passions outside the law. For the young litigators, we have an article on how to win over the courthouse. We also have several substantive articles on specific areas of the law.

If you are struggling with your workload or anything else, we hope this issue encourages you. No matter where you are in your practice, we hope you can take the time to learn from your colleagues through this issue of *The YLD Review*. ^{YLD}

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JOIN A YLD COMMITTEE

The YLD has more than 25 committees working to support our motto of service to the community and profession. Each committee works diligently to provide substantive programming in their respective focus areas.

- Advocates for Students with Disabilities
- Business Law
- Community Service Projects
- Corporate Counsel
- Criminal Law
- Disaster Legal Assistance
- Estate and Elder Law
- Ethics and Professionalism
- Family Law
- Federal Law
- High School Mock Trial Competition
- Inclusion in the Profession
- Intellectual Property Law
- Intrastate Moot Court Competition
- Judicial Law Clerk
- Labor and Employment Law
- Law School Outreach Program
- Leadership Academy Alumni
- Legal Food Frenzy
- Legislative Affairs
- Litigation
- National Moot Court Competition
- Public Interest Internship Program
- Real Estate Law
- Solo Practice/Small Firm
- Sports Law
- William W. Daniel National Invitational Mock Trial Competition
- Wellness
- Women in the Profession
- Workers' Compensation

Swimming to Success: A Former Student-Athlete's Guide to the Practice of Law



**Ashley
Mallon**

"I want to be able to look back and say, 'I've done everything I can, and I was successful.' I don't want to look back and say I should have done this or that."—Michael Phelps

To preface, I am speaking solely from my experience as a swimmer, but I am aware that many of my colleagues and peers participated in sports throughout their lifetimes. No matter when you were an athlete (even if it was pre-K T-ball), every young attorney should lean into their athletic experience—whether it was in the pool, on the field, on the tennis court or wherever else you competed—because the skills we learn from organized sports can translate into valuable strengths in the practice of law.

As a former student-athlete for the University of Georgia and now a young attorney navigating the practice of law, the above quote from Michael Phelps holds significant weight. In the pool, we were always told to "leave it all in the pool," and have confidence that when we touched the wall at the end of our race, we gave it our absolute best efforts. As a budding attorney, these three lessons have assisted me in ensuring that at the end of every workday, I can say that I "left it all in the pool."

1 Teamwork Makes the Dream Work

Contrary to popular belief, swimming is a team sport. After our 2016 UGA women's swimming and diving team won the NCAA title, our coach, Jack Bauerle, told us that our win was because of the efforts of every single member of our team, not just the ones who scored points at the championship meet. When I later asked him to elab-



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orate, he said that "every day you all went through every single workout together, every single swim meet together and every hardship of this season together." The same concept can be applied in that all attorneys endure struggles and hardship throughout their careers.

Whether you work at a large law firm, a firm with fewer than 10 lawyers, or are a solo practitioner, having people in your corner or "teammates" is crucial. As a young lawyer, you are inexperienced and are constantly learning every day. You do not possess the knowledge or experience of lawyers with 10-plus years of practice. Swimming taught me that it is ok to ask questions and to ask for help when it is needed. Because at the end of the day, your representation of your clients will falter if you are too prideful to admit your lack of knowledge or ask for help. Relying on your teammates is crucial to success as an attorney because every attorney, including your partners, has endured hard cases, has run into problems with opposing counsel and has sat in a case not knowing what to do next.

2 By Failing to Prepare, You Are Preparing to Fail

Swimming is an incredibly technical sport that requires patience, attention to detail and discipline. For example, it may take a swimmer an entire season of grueling two-a-day workouts and minor adjustments to their stroke to drop a second or two off their personal best time. So, when each season began, many of our practices would focus on cultivating those new skills and hammering them into habit. Success in the sport of swimming does not happen overnight, and neither does success in the practice of law.

Each case comes with a unique set of facts and circumstances, differing strengths and weaknesses. No two cases or clients are exactly alike. A lawyer cannot just walk into a deposition or court without preparation and "drop a best time." Every case requires significant attention to detail and time to prepare. But as any lawyer knows, time is money. So at the beginning of a new case, like the beginning of a new swim season, familiarize yourself with each and every fact and take the time early on to build your

case's foundation. It will pay off months down the line and help you and your client "go a best time."

3 Time Management Is Everything

The biggest piece of advice I always give to new attorneys is: "Your calendar is your best friend." I learned this skill the hard way as a student-athlete. Our schedules of two to three workouts a day combined with the normal college student requirements of attending classes, taking tests and timely completing homework assignments was incredibly overwhelming. And similarly in the practice of law, you must balance client calls, meetings, depositions and mediations, all while ensuring that you submit a motion, an answer or a complaint to the court by the deadline.

To ease the anxiety and the never-ending feeling of always having more work to do, I utilized my calendar diligently and as my guide to success. While being a student-athlete, I knew I always needed a nap before an afternoon workout to have a successful evening practice, so I would enter into my calendar the time needed for said sleep and plan the rest of my day around the important tasks that needed to be completed, including my nap.

Now, in the practice of law, there is (unfortunately) no naptime. But the overarching concept still applies. Learn how much time is needed to prepare for a task and schedule an allotted amount of time in your calendar. Go into every week with your task to-do list and provide yourself with windows of time to complete those tasks. It will not be perfect every time, but it will provide you with the opportunity and structure to complete all the tasks you need to accomplish.

To conclude, our jobs as attorneys require that we represent our clients to the best of our abilities while also managing our busy schedules. Embrace your inner athlete and strive to leave every workday knowing that you "left it all in the pool." YLD

Ashley Mallon is a former University of Georgia student-athlete and current term law clerk for Hon. Jeffrey W. Cavender, U.S. Bankruptcy Court for the Northern District of Georgia.

Kicking It With the YLD



Siena Gaddy



The Inaugural YLD Kickball Game.

This year, at the Spring Meeting, the YLD Sports Law Committee sponsored the inaugural YLD Kickball Game. Committee Co-Chair Caleb Ratliff organized the event with the help of YLD President Brittanie Browning and YLD Director Jessica Oglesby. More than 30 athletes participated and many more filled the stands of the softball stadium at Young Harris College. Hon. Bryan Johnson, Superior Court, Rome Judicial Circuit, served as the umpire.

Both teams saw incredible performances from their members. The teams were comprised of members of the YLD Executive Committee, both current Leadership Academy participants and alumni, several committee co-chairs, members of the YLD Representative Council and YLD Board of Directors, as well as YLD Past Presidents Ron Daniels, Will Davis and Damon Elmore, who serves as executive director of the State Bar.

"As a member of this year's Leadership Academy class, I had a great time meeting and interacting with officers outside of the usual events. It was great to see everyone's competitive side," said Tate Crymes.

Although the teams were evenly matched, the Red Team took home the Legal Beagle



The YLD Legal Beagle Trophy was awarded to the Red team.

Trophy after Daniels kicked a sacrifice fly ball to drive in the game-winning run.

We look forward to next year's game. If you missed out on this year's event, we hope you will join us at the Spring Meeting in 2025 for an afternoon of friendly competition. YLD

Siena Gaddy serves as a career law clerk to Hon. Austin E. Carter, U.S. Bankruptcy Court for the Middle District of Georgia, and is an adjunct professor at Mercer University School of Law. She is also co-editor of The YLD Review.

Power Hour Lunch With Women in the Judiciary



**Cayton
Chrisman**

On March 8, the YLD's Women in the Profession Committee and Judicial Law Clerk Committee hosted a "Power Hour Lunch with Women in the Judiciary" in honor of International Women's Day at Akerman LLP with Hon. Shawn Ellen LaGrua, Supreme Court of Georgia; Hon. Sara Doyle, Court of Appeals of Georgia; Hon. Shondeana Morris, Superior Court, Stone Mountain Judicial Circuit; and Judge Paige Reese Whitaker, Superior Court of Fulton County. The panel was moderated by Lina Khan, co-chair of the Women in the Profession Committee and assistant district attorney, Houston Judicial Circuit. The panelists discussed how to create work-life balance as a young lawyer, the challenges they faced personally, how those challenges were overcome and the importance of developing confidence and skills as a young lawyer, among other topics.

The panelists encouraged the room of young lawyers to:

- Do what you really love and pursue change if you are not.
- Take initiative to seek out mentorship opportunities and do not be afraid to ask for mentorship.
- Take care of yourself so that you can be the best lawyer—and person—you can be.
- Build relationships, including with opposing counsel (pick up the phone and introduce yourself at the outset of a case, it makes all the difference!).
- Be a zealous and passionate advocate, including for yourself, while always remaining professional.



Justice Shawn Ellen LaGrua



Presiding Judge Sara L. Doyle



Judge Shondeana Morris



Judge Paige Reese Whitaker

Officers' Block

If there existed a 2024 Olympic Games for everyday activities, what would you medal in?

- Find ways to go above and beyond the call of duty and take pride in your work.
- Have faith in yourself, even in moments of doubt or when others may not.
- Uplift and encourage those around you, including your fellow female lawyers.

The importance of networking was emphasized during the lunch. The legal community in Georgia—and especially in Atlanta—is small. The panelists encouraged attendees to get involved in the State Bar of Georgia and attend as many Bar events as possible, including Annual Meeting. They acknowledged that attending events as a younger lawyer can be intimidating and suggested finding a buddy to go to events with, so that there is less pressure while meeting new faces. The panelists also noted that while it is critically important as a young lawyer to get your feet under you and develop your skills, it is also important to make time to network, especially after your first few years of practice.

Finally, a reminder was made for all lawyers to “#UseYourSix.” For those who are not aware, the State Bar of Georgia offers six clinical sessions per calendar year with an independent, fully licensed counselor at no cost to you.¹

A very special thank you to the panelists, the co-chairs of the YLD Women in the Profession Committee and the Judicial Law Clerk Committee, Akerman LLP and the YLD for making this event such a success. YLD

Cayton Chrisman is an associate attorney at Nelson Mullins Riley & Scarborough in Atlanta.

Endnote

1. If you are a lawyer or judge and have a personal problem that is causing you significant concern, the Lawyer Assistance Program can help. Call LAP's confidential hotline at 800-327-9631 to reach trained counselors 24 hours a day, 7 days a week. Members are entitled to six prepaid clinical sessions per calendar year.



BRITTANIE D. BROWNING | YLD President

Netflix binge watching skills—it is an endurance sport.



KENNETH MITCHELL JR. | YLD President-Elect

If there existed a 2024 Olympic Games for everyday activities, I would medal in cooking breakfast.



VERONICA ROGUSKY COX | YLD Treasurer

I'd go for gold in coffee consumption!



VIRGINIA C. JOSEY | YLD Secretary

It's hard to imagine an olympian knitting or baking competition, but if there was, I could place!



RON DANIELS | YLD Immediate Past President

I can't promise you I will do anything, but I promise I will do something.



JENA G. EMORY | YLD Newsletter Co-Editor

I would gold medal in outlook calendars. I love my color-coded calendar. I could not live my life without it!



SIENA GADDY | YLD Newsletter Co-Editor

I worked in retail for two years while in undergrad, so my laundry folding skills are unrivaled.

Judicial Spotlight

The Importance of Health, Fitness and Wellness: A Conversation With Justice Andrew A. Pinson



**E. Tate
Crymes**

This conversation focuses on Justice Andrew A. Pinson's perspective on health, fitness and wellness—especially the importance of young lawyers creating mindful habits.

Born in DeKalb County, and raised in Lithonia, Lawrenceville and Lincolnton, Justice Andrew A. Pinson graduated from the University of Georgia's Terry School of Business and Lumpkin School of Law. After graduating at the top of his law school class, he served as a law clerk to Chief Judge David B. Sentelle in the U.S. Court of Appeals for the District of Columbia Circuit, then he clerked for Justice Clarence Thomas at the U.S. Supreme Court.

After his clerkships, Justice Pinson practiced law at Jones Day in Washington, D.C., and in Atlanta. He began his public service in 2017, taking a position in the Office of the Georgia Attorney General. In 2018, he was appointed Solicitor General of Georgia. In 2021, Gov. Kemp appointed Justice Pinson to the Court of Appeals of Georgia. Just one year after that appointment, he was elevated to the Supreme Court of Georgia and was recently elected to serve a full six-year term on the state's highest court. In 2023, Justice Pinson received the Young Lawyers Division Distinguished Judicial Service Award.

Justice Pinson and his wife, Sara Beth, a professional dog trainer, enjoy hiking and dog agility with their four dogs.

How do you view the connection between personal well-being and professional performance in the legal field?

Lawyers are infamous for struggling with work-life balance. It's easy to neglect taking care of yourself, including exercise, and getting enough rest. When I take the time to exercise, and when I focus on getting ad-

equate rest, I find that the work I do is better, even while working fewer hours, than if I skipped my wellness routine. If we build these habits of regularly getting enough rest and exercise—whether it's in the morning, night or during our lunch break—we can produce more efficient, focused work. Though it is easy to put off the wellness routine for a few more hours of work, the connection between wellness and effective work is critical.

How do you prioritize your personal health and wellness amidst your demanding professional schedule?

I have four high activity and energy dogs, including a new puppy. I build my fitness routine by prioritizing their exercise. I do my best to get out in the mornings and either go for a run or at least a walk with one or more dogs. On the weekends, my wife and I will take the dogs on hikes or longer runs, ideally out in nature. I also try to sign up for a few races a year.

We participate in a sport called canicross—involving a human and a dog trail running together while connected by a harness. The training for the races keeps me accountable. Not everyone has a pet. Find a way to increase accountability—whether through pets, friends, races or classes. There are many ways to nudge you into more consistent wellness routines.

What advice would you give to young lawyers who may struggle to prioritize their health and wellness amidst their professional responsibilities?

Have a plan or regular time that you can carve out for exercise and rest. Do not feel like you need to go all out. Committing to 20 or 30 minutes a day of some kind of ex-



Justice Andrew A. Pinson

ercise is good, but try to find an exercise that you enjoy. It's hard to get motivated with an activity that you don't enjoy.

It is important, especially early in your career, to recognize the benefits of wellness on your career and your life. If you do not take the time now to create good habits, you risk the potential for burnout, stress and anxiety. Even if it seems difficult because of the demands of work, recognize that in the bigger picture, these good habits will ultimately help you. At the beginning of your career, it can be hard to feel like you are allowed to prioritize your fitness and well-being, but it is also the time when you have a chance to build habits that you will carry with you the rest of your career and life. YLD

E. Tate Crymes is a term law clerk to Hon. Austin E. Carter, U.S. Bankruptcy Court for the Middle District of Georgia.

YLD Night With the Atlanta Hawks



**Caleb H.
Ratliff**

On Feb. 27, the YLD Sports Law Committee hosted a CLE with the Atlanta Hawks. The night began with a meet and greet at the Bar Center before walking the few blocks over to State Farm Arena where attendees were ushered into the venue a few hours before tip-off of the game.

In the Harrah's Casino Club room, attendees were met by attorney Scott Wilkinson, executive vice president and chief legal officer of the Atlanta Hawks. Wilkinson has been with the Atlanta Hawks since 2004, and worked in other Hawks media-related entities, such as Turner Sports, prior to joining the Hawks. Wilkinson shared his experiences in his career, both prior to joining the Hawks and also some of his unique experiences and war stories as a member of the Hawks organization.

Wilkinson discussed two topics of interest to young lawyers. First, he talked about when he became the assistant general manager of the Hawks. He discussed how his opportunity in that role came about through his willingness to branch out and work in areas that others might not necessarily be quick to take on. Wilkinson opined that doing so broadens the scope of things you are capable of performing in your job, while also demonstrating to your employer your willingness to take on difficult tasks. Second, he discussed the guide map for young lawyers interested in entering the sports law sector. He emphasized litigation, as litigators often get to experience a wide variety of areas of the law such as real estate, personal injury and contractual disputes. Furthermore, for law students and young lawyers, he stressed the importance of connecting with sports law organizations such as the Sports and Entertainment Law Society, the Sports Lawyers Association and the Entertainment and Sports Law Section of the State Bar of Georgia. Of note, in the most recent



Scott Wilkinson, executive vice president and chief legal officer of the Atlanta Hawks, spoke to the CLE attendees prior to the game.

job opening with his team, he reached out to several law school sports law professors to gather insight into which candidates would be the best fit for what he was looking for on his team, demonstrating the emphasis on the connection to such organizations. For anyone interested in applying for jobs in the sports law sector, he suggested checking www.teamworkonline.com for available jobs around the country.

To end the night, the attendees watched the Hawks defeat the Utah Jazz 124-97. Attendees socialized in various areas around the arena. We even had a few sections that were almost entirely made up of YLD members. In all, almost half of the attendees were members attending their first YLD event and many great connections were made between young lawyers around the state. Thank you to everyone who came and to Scott Wilkinson of the Atlanta Hawks for making this such a great event. *YLD*

Caleb H. Ratliff is a partner at Cox Byington Twyman LLP in Rome, Georgia, and co-chair of the YLD Sports Law Committee.



YLD Director Jessica Oglesby takes a snap on the short trek between the Bar Center and State Farm Arena to see the Atlanta Hawks.

Report From the Georgia High School Mock Trial Finals



Holly K.
Stephens



(L-R) Lyddy O'Brien, Michael Thomsson, YLD President Brittanie D. Browning and Holly K. Stephens.

I recently had the opportunity to be an evaluator at Georgia's High School Mock Trial State Finals Tournament, where I spent the day alongside other YLD members watching high school students argue a fictional criminal case at trial. I was amazed by the remarkable talent and dedication the students displayed and by how much I enjoyed being a part of it.

The depth of several students' understanding of the law when navigating intricate hearsay objections was surprising, and I was impressed by their ability to confidently argue their points while maintaining their composure. I appreciated seeing the students collaborate as they strategized and supported each other throughout their tri-

als. It was evident that the teams and their coaches had invested countless hours of hard work since receiving the case several months ago.

I left the experience feeling genuine appreciation for the opportunity to be involved in an initiative that fosters confidence, camaraderie, and critical thinking among high school students.

It was an invaluable experience that furthered my passion for being in the courtroom, made me proud to be an attorney, and left me eager to continue my involvement with the program. *YLD*

Holly K. Stephens is an associate attorney in the McArthur Law Firm's Atlanta office.

Georgia High School Mock Trial Competition Season Ends



D. Sarah
Young

The Georgia High School Mock Trial season, consisting of region, district and state final rounds, ended the season for all but one team on Sunday, March 23. Decatur High School was crowned the champion this year after a daunting state finals round and moved onto nationals in May, finishing in 10th place out of 48 teams. Each year, Georgia High School Mock Trial Competition, sponsored by the Young Lawyers Division of the State Bar of Georgia, hosts high school teams from every corner of the state to compete in mock trials alternating year-to-year between civil and criminal cases. The program was created to help promote students' trial and advocacy skills and to introduce them to the workings of the legal system.

This year, Georgia kicked off the 2024 competition season with 139 teams competing on the regional level—a record number for the state. With that many teams competing, came a substantial need for attorney, law school mock trial student and college mock trial student volunteers. As always, our volunteers did a tremendous job judging, evaluating and assisting with the operation of our region, district and state levels of competition. They are the heartbeat of this program. This year we were able to institute a new rule allowing the use of law school and college mock trial students as evaluators due to a need for volunteers in years past. Unfortunately, achieving our required numbers of volunteers with attorneys alone

has been a daunting task in recent years and this rule change allowed us to operate competitions at capacity. However, we are hopeful that the 2025 season will see even more attorney volunteer involvement!

I have coordinated Region 10—Macon for the last two seasons, coordinated a district competition during the 2023 season and was on the state finals planning board as a member and volunteer this year. Coordinating these competitions has been one of the most rewarding yet challenging ventures I have ever taken on. However,

the reward of seeing volunteers come together to allow these amazing and talented students to compete on extraordinary levels is far greater than the time and effort that goes into making these competitions happen. The volunteers are always in awe of the students that they evaluate and many have judged or evaluated for years because of their love for the program. I hope to see even more become involved in the coming years and look forward to serving as the vice chair of Georgia High School Mock Trial Competition for the 2025 season.

If you have not been able to volunteer for high school mock trial but would like to get involved, please feel free to reach out to me at dyoung@martinsnow.com or submit your information on the Georgia High School Mock Trial Volunteer interest form.

To learn more about volunteering with Georgia High School Mock Trial, please visit www.gabar.org/hsmt_volunteer. YLD

D. Sarah Young is an associate attorney at Martin Snow, LLP, and adjunct professor at Mercer University School of Law.

Thanks!

Thank you to the hundreds of volunteers who gave their time so generously over the past nine months.

Georgia's state champion team from Decatur High School competed at the National High School Mock Trial Championship in Wilmington, Delaware, finishing in 10th place out of 48 teams.

The new season will begin with the school year in just a few months. If you are interested in coaching a team next season, please contact Rich Harris, High School Mock Trial Program director, at richardh@gabar.org. You can receive 3 hours of CLE credit, it will make you a better trial lawyer and you will make a tangible, positive impact on the lives of extraordinary young people.



State Bar
of Georgia



2024 Legislative Review: Successful and Unsuccessful Tax Legislation



**Rachel G.
Perlis**



**Larkin
Carden**

Do you ever look at your grocery bill and wonder why some items are taxed and some items are not? Perhaps you should.

Georgia generally favors tax policy that prioritizes tax relief; however, the form and function of relief varies. One tax relief tool is state sales tax exemption. The 4% state sales tax applies to all tangible goods sold at retail unless specifically exempted. Currently, menstrual products or menstrual discharge collection devices (MDCDs) are not exempted, while several other items that are considered “necessities” are.

In 2024, for the fifth year in a row,¹ this was brought to Georgia legislators’ attention via SB 51 and HB 123, two bi-partisan, mirror bills that sought to add MDCDs to the thousands of consumer products Georgia exempts from sales tax under O.C.G.A. § 48-8-3. Twenty-nine U.S. states, including Florida, Louisiana, Texas and Virginia, do not tax MDCDs, primarily because MDCDs are objectively a medically necessary product.² Alabama and Indiana are actively considering legislation to eliminate this tax for similar reasons.³ Despite hundreds of Georgians contacting Speaker Jon Burns and Lt. Gov. Burt Jones to move HB 123 and SB 51, these bills barely received a second look and both died after Crossover Day. This begs the question, what are legislators considering when legislating state sales tax policy?

The state sales tax is regressive because it uniformly applies to products regardless of consumers’ income.⁴ To alleviate the unequal impact this tax has on consumers,⁵ states, including Georgia, grant exemptions for items considered necessary for basic living.⁶ In 1984, Georgia granted state sales tax exemptions on necessary items: prescription drugs, glasses and contacts, and



insulin.⁷ In 1996, Georgia exempted most grocery items.⁸ Gov. Zell Miller desired to efficiently provide financial relief by targeting products purchased by all consumers stating, “If you eat, you win.”⁹ Some theorize that MDCDs should have been captured in this grocery exemption, but there were no women in the room to flag the need.¹⁰

A closer examination of what constitutes a “necessity” or rises to the level of tax-exempt status shows some odd discrepancies.¹¹ In the case of larger categories of “necessary” items, such as prescription drugs, non-necessary items like Viagra are captured. This session, legislators focused on implementing tax exemptions to incentivize gun safety practices.¹² To date, MDCDs, products required by more than half of Georgia’s population in order to do things like go to work

and school, have yet to make the eclectic list of tax exempt products.¹³ There is no other medically necessary product purchased solely by one class of people that remains subject to state sales tax. Condoms are often analogized as a similar taxed product, but condoms are not a necessity and are not needed to treat an involuntary, biological process which occurs regardless of choice.¹⁴

Arguments opposing MDCD exemption vary. Some legislators claim this is not a priority because funds are allocated to the Department of Education and Department of Public Health budgets to provide MDCDs in some low-income public schools and state-run facilities. While the state’s efforts to address insufficient access to MDCDs is commendable, it ignores the tax’s inequitable nature.

Others point to the financials of the exemption, claiming the individual relief is minor, while impact to the state's tax revenue and overall budget is high. This concern is valid considering sales tax collection comprises about a quarter of state funding,¹⁵ but the state is rarely motivated solely by economic impact when deciding to provide tax exemptions, principles of equity and fairness play into the calculation, too.¹⁶ For example, even though the prescription exemption cost Georgia \$435 million in 2021,¹⁷ and the grocery exemption cost more than \$830 million in 2023,¹⁸ Georgia concluded that the exemptions "promote equity" by helping residents "meet a basic need" and reducing "the regressivity of the sales taxes" regardless of their negligible effect on consumer savings and expense to the state.¹⁹

Moreover, concerns for diminished tax revenue do not prevent the same opponents from pushing legislation that would ultimately have that effect. This session, several tax cutting bills moved through the Legislature including proposals for increased homestead tax exemption,²⁰ decreased income tax²¹ and partial sales tax exemptions.²² Legislation passed expediting Gov. Kemp's "largest tax cut in Georgia history,"²³ costing the state around \$349 million annually, or 1.07%.²⁴ For comparison, MDCD exemption would only cost the state \$6.1 million, or 0.01%.²⁵

Sometimes opponents differentiate this exemption from others claiming that exempting MDCDs will cause a snowball effect of "special interest" exemptions thus shrinking the budget. However, states exempting MDCDs with even more expansive exemptions on necessary products, like Texas, have not experienced this snowball effect or detrimental impact.²⁶

State lawmakers work tirelessly during Georgia's 40-day legislative session, which ended on March 28. It is impossible to prioritize every issue in 40 days. But in a state that claims to value tax exempting necessities, we, especially as female attorneys, are left wondering why MDCDs continue to be left off that list. YLD

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and the legislative chair for Georgia STOMP, a group advocating to expand menstrual equity and eliminate period poverty in Georgia.

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Endnotes

1. HB 731 (2017-2018); HB 8 (2019-2020) HB 810 (2021-2022); HB 123 (2022-2023 and 2023-2024); SB 51 (2022-2023 and 2023-2024).
2. See 21 C.F.R. § 884.5425, 5435, 5470 (2018). The Food and Drug Administration classifies tampons and sanitary pads as medical devices.
3. See Alander Rocha, *Alabama House Votes to Remove Sales Taxes from Some Baby and Feminine Hygiene Products*, Alabama Reflector, March 19, 2024, <https://alabamareflector.com/2024/03/19/alabama-house-votes-to-remove-sales-taxes-from-some-baby-and-feminine-hygiene-products/>; Kayla Dwyer, *Indiana Lawmakers Slip 'Tampon Tax' Elimination into a Senate Bill*, IndyStar, Feb. 29, 2024, <https://www.indystar.com/story/news/politics/2024/02/29/will-indiana-cut-tampon-tax-lawmakers-slip-language-into-bill/72774335007/>.
4. See e.g., Bridget J. Crawford & Emily Gold Waldman, *The Unconstitutional Tampon Tax*, 53 U. RICH. L. REV. 439, 448, 536 (2019); Suzanne Herman, *A Blood-Red-Herring: Why Revenue Concerns are Overestimated in the Fight to End the "Tampon Tax,"* 48 FORDHAM URB. L.J. 595, 598 (2021).
5. Bridget J. Crawford & Emily Gold Waldman, *The Unconstitutional Tampon Tax*, 53 U. RICH. L. REV. 439, 448 (2019); *id.* at 448, n.44 (citing Mabel L. Walker, *Where the Sales Tax Falls* 1 (1934).
6. *Id.* at 449. Other "necessary" items Georgia exempts include the sale of water, oxygen, hearing aids, and medical equipment. O.C.G.A. §§ 48-8-3(20); 48-8-3(51); 48-8-3(52); 48-8-3(47)(A)(ii); 48-8-3(54).
7. O.C.G.A. § 48-8-3(47).
8. O.C.G.A. § 48-8-3(57). This exemption does not include restaurant meals, alcohol, tobacco, vitamins or minerals.
9. Peter S. Bluestone, Robert D. Buschman, & Nicholas I. Warner, *Tax Incentive Evaluation: Georgia Sales Tax Exemption for Food for Off-Premises Consumption*, Ga. State U. Fiscal Rsch. Ctr. (November 2022),

[https://www.audits.ga.gov/ReportSearch/download/28852#:~:text=The%20passage%20of%20a%20grocery,%22%20\(Foskett%2C%201996\).](https://www.audits.ga.gov/ReportSearch/download/28852#:~:text=The%20passage%20of%20a%20grocery,%22%20(Foskett%2C%201996).)

10. Jill Nolin, *Opponents of Sales Tax on Period Products Ready to Push Georgia Lawmakers to End Levy*, GA Recorder (Jan. 19, 2024), <https://georgiarecorder.com/2024/01/19/opponents-of-sales-tax-on-period-products-ready-to-push-georgia-lawmakers-to-end-levy/#:~:text=State%20Rep.,it%2C%E2%80%9D%20Buckner%20said%20Thursday.>
11. See O.C.G.A. § 48-8-3(20). Other tax exempt items include tickets to certain shows, videotape rentals, admission to major sporting events, grass sod and candy.
12. There were multiple bills this session on the topic of gun safety. HB 971 (provides a tax credit up to \$300 on the purchase of gun safety devices); SB 340 (originally a sales tax exemption on firearm safety devices but was stripped in the House and replaced with language to add diesel exhaust fluid to the list of eligible items for a specific agriculture tax exemption); SB 344 (attempted to establish a five-day sales tax holiday for firearms and related accessories).
13. <https://www.census.gov/quickfacts/fact/table/GA/PST045223>. Women make up more than half of Georgia's population.
14. Copious literature exists on the discriminatory and unconstitutional nature of this tax, along with the history of successful lawsuits bringing such claims. We lack room here for further explanation but hope this piques your curiosity.
15. Ga. Budget & Pol'y Inst., *2024: Georgia Budget Primer*, (June 2023), https://issuu.com/gbpi/docs/2024_georgia_budget_primer_online.
16. See e.g., Peter S. Bluestone, Robert D. Buschman, & Nicholas I. Warner, *Tax Incentive Evaluation: Georgia Sales Tax Exemption for Food for Off-Premises Consumption*, Ga. State U. Fiscal Rsch. Ctr. (November 2022), [https://www.audits.ga.gov/ReportSearch/download/28852#:~:text=The%20passage%20of%20a%20grocery,%22%20\(Foskett%2C%201996\);](https://www.audits.ga.gov/ReportSearch/download/28852#:~:text=The%20passage%20of%20a%20grocery,%22%20(Foskett%2C%201996);) Peter S. Bluestone, Robert D. Buschman, & Nicholas I. Warner, *Tax Incentive Evaluation: Georgia Sales Tax Exemption for Prescription Drugs, Contact Lenses, and Glasses*, Ga. State U. Fiscal Rsch. Ctr. (November 2022), <https://www.audits.ga.gov/ReportSearch/download/28853>. For example, removing the state sales tax

► SEE PINK TAX, PAGE 17

Reconcilable Differences: The Intersection of Bankruptcy and Family Law



**Sawyer A.
Martin**



**T. Alec
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You are a domestic relations attorney, and your client has received notice that their spouse has filed for bankruptcy. What do you do? Chances are, you know little about bankruptcy's impact on domestic relations. That is unfortunate: divorce is one of the leading causes of bankruptcy, so bankruptcy and domestic relations frequently intersect.¹ This article, although not comprehensive, aims to bridge the gap between bankruptcy and domestic relations by addressing issues related to (1) the automatic stay; (2) the dischargeability of debts; and (3) certain features of Chapter 13 of the Bankruptcy Code pertinent to domestic relations.

The moment a debtor files a petition with the Bankruptcy Court,² an automatic stay goes into effect, preventing creditors from taking certain actions (e.g., foreclosure, repossession, lawsuits, garnishments and evictions) against the debtor or the debtor's property interests.³ The automatic stay serves two purposes—giving the debtor a “breathing spell” and preventing “the piecemeal dismemberment of the debtor's assets[.]”⁴

Although the automatic stay's scope is broad, it has exceptions relevant to domestic relations because Congress sought to “ensure that bankruptcy courts [would] not ‘be used as a weapon in an ongoing battle between former spouses.’”⁵ To that end, the automatic stay does not prevent the debtor's spouse or ex-spouse from commencing or continuing a civil action or proceeding to establish paternity, to establish or modify an order for support, to determine child custody or visitation, to dissolve a marriage, or to obtain an order for protection from domestic violence.⁶

But if the debtor's spouse seeks their portion of marital property from the bankrupt-

cy estate, the automatic stay does prevent such a proceeding.⁷ In that circumstance, the spouse must, before proceeding with the divorce, request that the bankruptcy court grant relief from the automatic stay.⁸ Failure to obtain stay relief may result in sanctions in bankruptcy court—suddenly your client is embroiled in both state and federal court.⁹

At the conclusion of a successful bankruptcy case, the debtor receives a discharge permanently enjoining future debt collection activities by creditors.¹⁰ The discharge ensures that the debtor emerges from bankruptcy with a “fresh start.”¹¹ But not all debts are dischargeable. For example, Congress decided that the debtor's fresh start is less important than ensuring “former spouses and children have the financial support they need to protect their welfare.”¹² For that reason, a debtor cannot discharge a debt for a domestic support obligation (DSO).¹³ That means the spouse's alimony and child support obligations do not go away just because they filed for bankruptcy.

DSOs are not, however, the only types of obligations that can arise from a divorce. “When spouses divorce or separate, an order in a judicial proceeding or a separation agreement” will generally (1) “allocate responsibility for the family's support in view of the divorce or separation” and (2) “divide[] the spouses' property between them and specif[y] the debts for which each party is responsible.”¹⁴ An obligation in the nature of support is a DSO and, as mentioned, can never be discharged.¹⁵

But there is a catch: the dischargeability of an obligation in the nature of property division depends on which chapter of the Bankruptcy Code the debtor files under.¹⁶ In a Chapter 7 case, in which a trustee liqui-

dates the debtor's assets to repay creditors, a property settlement is always nondischargeable.¹⁷ Thus, for a Chapter 7 debtor, “the distinction between a domestic support obligation and other types of obligations arising out of a marital relationship is of no practical consequence[.]”¹⁸ But in a Chapter 13 case, which requires the debtor to make monthly payments to creditors over three to five years, a property settlement is discharged if the debtor makes all required payments.¹⁹

In Chapter 13 cases, then, it matters whether a debt is a DSO or a property settlement, but distinguishing the two sometimes presents difficulties. In essence, “[a] debt is in the nature of support and consequently non-dischargeable ... only when it is ‘in substance support.’”²⁰ “Whether a given debt is in the nature of support is an issue of federal law,” although state law provides some guidance.²¹ When the divorce decree incorporates the spouses' agreement, the bankruptcy court must determine the parties' intent but will not “rely solely on the label used by the parties.”²² Instead, the court will look to certain factors, including (1) the divorce agreement's language; (2) the parties' relative financial positions; (3) the amount of property division; (4) whether the obligation terminates when the beneficiary dies or remarries; (5) the number and frequency of payments; (6) whether the agreement includes a waiver of support rights; (7) whether the obligation can be modified or enforced in state court; and (8) whether the obligation is treated as support for tax purposes.²³ What all this means is that your carefully crafted settlement agreement is subject to review by a federal judge.²⁴

Beyond dischargeability, Chapter 13 of the Bankruptcy Code has three other unique

provisions pertaining to DSOs. First, in a Chapter 13 case, the debtor generally must pay priority claims, including DSOs such as alimony and child support arising before the debtor filed for bankruptcy,²⁵ in full.²⁶ Second, the bankruptcy court will confirm the debtor's Chapter 13 plan only if the debtor "has paid all amounts that are required to be paid under a [DSO] and that first become payable" after the debtor files for bankruptcy.²⁷ Rest assured, then, that your client's spouse will be required to continue making alimony and child support payments during the Chapter 13 case. Third, a Chapter 13 debtor will receive a discharge only after certifying that all amounts have been paid on a DSO "due on or before the date of the certification (including amounts due before the petition was filed, but only to the extent provided for by the plan)[.]"²⁸ In other words, your client's spouse must certify to the bankruptcy court that alimony and child support have been kept current.

Attorneys seeking a comprehensive discussion of bankruptcy and domestic relations should consult Hon. William Houston Brown's "Bankruptcy and Domestic Relations Manual." For an in-depth discussion of Chapter 13, see Chapter 13 Practice & Procedure by Hon. W. Homer Drake Jr., Hon. Paul W. Bonapfel and Adam M. Goodman.²⁹ YLD

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Endnotes

- Hon. William Houston Brown, *Bankruptcy and Domestic Relations Manual* § 1:1 (2023 ed.). The three most common causes of bankruptcy are job loss, medical problems, and divorce. Ishaq Kundawala, *Biting the Bullet: A Bipartisan Solution to Increase Debtors' Access to Chapter 7 Relief While Exempting Firearms in a Bankruptcy Case*, 56 IND. L. REV. 33, 56 n. 171 (2022).
- 11 U.S.C. § 301(a).
- 11 U.S.C. § 362(a). See also Hon. W. Homer Drake, Hon. Paul W. Bonapfel, & Adam M. Goodman, *Chapter 13 Practice & Procedure* § 15:1 (2023 ed.).
- Chapter 13 Practice & Procedure* § 15:1.
- Meeks v. Nalley* (In re Nalley), 507 B.R. 411, 418 (Bankr. S.D. Ga. 2014).
- 11 U.S.C. § 362(b)(2)(A).
- 11 U.S.C. § 362(b)(2)(A)(iv). See also Nalley, 507 B.R. at 418 ("[T]o the extent that [the divorce] proceeding seeks to determine the division of property that is property of the estate it is not excepted from the automatic stay.").
- 11 U.S.C. § 362(d). See also In re Miller, 501 B.R. 266, 277-85 (Bankr. E.D. Pa. 2013) (granting spouse stay relief to enforce child support).
- See 11 U.S.C. § 362(k). See also In re Payne, No. 20-30524-KLP, 2021 WL 1093944 (Bankr. E.D. Va. March 22, 2021) (sanctioning debtor's spouse and his attorney \$6,050 for asking state court to reconsider equitable distribution without having obtained stay relief).
- See 11 U.S.C. § 524(a)(2).
- Aldrich v. Papi* (In re Papi), 427 B.R. 457, 461 (Bankr. N.D. Ill. 2010).
- Id.*
- 11 U.S.C. § 523(a)(5). The term "domestic support obligation" is defined in the Bankruptcy Code. See 11 U.S.C. § 101(14A). Several bankruptcy courts have held that DSOs include an award of attorney's fees, whether payable to the spouse or to the spouse's attorney. See *Marshall v. Marshall* (In re Marshall), 489 B.R. 630, 633-34 (Bankr. S.D. Ga. 2013).
- Chapter 13 Practice & Procedure* § 21:16.
- See 11 U.S.C. § 523(a)(5).
- See 11 U.S.C. § 523(a)(15).
- See 11 U.S.C. §§ 727(b), 523(a)(15).
- Collier on Bankruptcy* § 523.23 (16th ed. 2023).
- See 11 U.S.C. § 1328(a)(2). See also In re Okrepka, 533 B.R. 327, 333 (Bankr. D. Kan. 2015) (Section "523(a)(15) debts are not excepted from discharge in a full compliance [C]hapter 13 case because the § 523(a)(15) exception was not incorporated into § 1328(a)."). But see *Pylant v. Pylant* (In re Pylant), 467 B.R. 246, 251 n. 6 (Bankr. M.D. Ga. 2012) ("Property division obligations are not dischargeable in a Chapter 13 case if the debtor cannot complete his plan payments and receives a 'hardship discharge' under § 1328(b).")
- Taylor v. Taylor* (In re Taylor), 455 B.R. 799, 804 (Bankr. D.N.M. 2011) (quoting *Sampson v. Sampson* (In re Sampson), 997 F.2d 717, 723 (10th Cir. 1993)).
- Cummings v. Cummings*, 244 F.3d 1263, 1265 (11th Cir. 2001). Georgia law provides for both alimony (spousal support) and child support. Alimony means "an allowance out of one party's estate, made for the support of the other party when living separately," and generally is "awarded to either party in accordance with the needs of the party and the ability of the other party to pay." O.C.G.A. § 19-6-1(a), (c). As for child support, Georgia law requires "each parent to provide for the maintenance, protection, and education of his or her child until the child reaches the age of majority, dies, marries, or becomes emancipated, whichever first occurs[.]" O.C.G.A. § 19-7-2. Georgia law also provides for the equitable division of property. See O.C.G.A. § 19-5-13. See also *Crowder v. Crowder*, 281 Ga. 656, 657 (2007) (quoting *Payson v. Payson*, 274 Ga. 231, 232 (2001) ("The equitable division of property is an allocation to the parties of the assets acquired during the marriage, based on the parties' respective interests.")).
- Cummings v. Cummings*, 244 F.3d at 1265.
- McCullum v. McCullum* (In re McCullum), 415 B.R. 625, 631 (Bankr. M.D. Ga. 2009).
- On the other hand, the Eleventh Circuit has recognized that Congress did not intend "to convert the bankruptcy courts into family or domestic relations courts—courts that would in turn, willy-nilly, modify divorce decrees of state courts insofar as these courts had previously fixed the amount of alimony and child support obligations of debtors." *Carver v. Carver*, 954 F.2d 1573, 1579 (11th Cir. 1992) (internal quotations omitted).
- The Code affords priority status to pre-petition DSOs, whether owed to the DSO claimant or, generally, to a governmental unit. 11 U.S.C. § 507(a)(1)(A), (B). But the Code denies priority status to a DSO voluntarily assigned to the government "for the purpose of collecting the debt[.]" 11 U.S.C. § 507(a)(1)(B).
- 11 U.S.C. § 1322(a)(2). But see 11 U.S.C. § 1322(a)(4) (permitting less than full payment for DSOs assigned to a governmental unit).
- 11 U.S.C. § 1325(a)(8).
- 11 U.S.C. § 1328(a).
- See Chapter 13 Practice & Procedure §§ 4:28, 6:13, 6:14, 15:17, 21:7, and 21:16.

Non-Lawyer Staff: The Keys to Winning at the Courthouse



**Lina
Leh**

Judges, judicial assistants, court reporters, clerks, bailiffs, jail staff and lawyers—courtrooms run efficiently when all these individuals work together. Lawyers are a piece of the puzzle but some of the other players are the glue. Young lawyers can benefit from making fast friends with essential court staff and here is some advice on how.

Court Reporters

There are many lawyers who never meet a court reporter until their first deposition or their first court proceeding, and they often do not know or understand the importance of their role in the court system. The court reporters are there to record verbatim what is said during the hearing, trial or deposition. They utilize manual shorthand, machine shorthand or closed microphone voice dictation silencer software. Court reporters are usually contracted to appear in criminal cases, but in most jurisdictions, they must be requested to appear in civil cases.

Pro Tip: You can speak to your opposing counsel in civil cases about splitting the cost of your court reporter, and you both can have access to the recording and the transcript.

Court reporters are essential for cases. They are responsible for maintaining the record for your case. Courtrooms traditionally have terrible acoustics, so in order to have a clear record made, attorneys must speak up. Speak loud enough and slow enough that the court reporter can hear you. If you are too quiet, the court reporter may have to put [inaudible speech] and now you are missing what could be an essential part of your argument. For voir dire, remember that when you are addressing a prospec-



tive juror, state their name or their juror number. If you address the juror as “Sir/Ma’am,” the court reporter will put down “Sir/Ma’am” and during your appeal, there will be no way to discern who you meant at the time. On the first day of trial, bring a copy of your witness list and all of your paper exhibits pre-marked on a thumb drive for the court reporter. This will help them catalog everything in an easy and seamless manner. Remember to pay your court reporters on time. The excuse “Well, my client hasn’t paid me so I can’t pay you” is not going to work and is disrespectful to them as professionals. Respect and kindness will go a long way. The court reporter will work all weekend on a transcript for an attorney who has been good to them for a deadline, but they certainly will not extend that courtesy to someone who does not deserve it.

Clerks and Calendar Clerks

Many lawyers underestimate the importance of having a good relationship with the clerk’s office. The clerk’s office is generally going to be responsible for record keeping by maintaining up-to-date information on civil and criminal cases, creating court calendars and providing court notices for at-

torneys and clients. The clerk’s office also maintains certified court records used for real estate and property transactions, divorce decrees and child custody paperwork. Clerks are sometimes physically present in the courtroom, specifically in criminal cases. They are taking real time updates for cases and tracking sentencing.

How can attorneys make things easier for the clerk? Attorneys should always provide current and correct eservice filing email addresses, phone numbers and physical addresses so that they are properly receiving mail and court notices. Make sure there is someone in your practice dedicated toward processing and cataloging all correspondence from the clerk so that you do not miss a deadline or forget to file a response. Remember to communicate with your clerk, judge and opposing counsel if you have a conflict and will be late or unable to attend a hearing so that the calendar can be properly made or your hearing may properly be rescheduled. The best practice is to file a conflict notice. These small, tangible things can help you establish a great working relationship. You never know when you need a copy of a motion printed in a pinch and your clerks can definitely help you out.

Courthouse Security and Bailiffs

Courthouse security is an integral part of the courthouse. Everyone wants to feel safe and secure while conducting business in their profession. Courthouse security maintains an active and vigilant presence around the courthouse and inside the actual courtroom. They are responsible for keeping the peace in situations where tempers are short and sometimes people unfortunately are not on their best behavior. They are also responsible for keeping the courtroom free from distractions so that hearings run smoothly.

Attorneys can keep things running safely and efficiently in a number of ways. First, review your local rules and always remind your clients about proper courtroom attire. Many courthouses turn people away at the door because they do not have proper footwear or clothing. Your client may have arrived just a few minutes before their hearing, and they may be turned away. This will not make your client look favorable to the judge and will certainly be stressful for the attorney to manage. When entering the courtroom, have your clients turn their phones off. This seems like a basic concept but phones go off in court all the time and some judges take phones away or even fine constituents for the disturbance. On big calendar days, multiple attorneys will be in the courtroom at once and if there is a hearing happening, please be cognizant of what you are doing. It is important to be respectful to the attorneys currently conducting their hearing and you may be a distraction for the judge, the attorneys and the bailiffs if you are moving around or talking. Take notice of where the microphones are in the courtroom because if you are standing next to one and speaking, even in a whisper, it most likely is being picked up and can be heard by security, the judge and the court reporter.

Just a few small but real things can make you a popular and well-liked attorney where you practice. When you take time to be professional and considerate of other court personnel, they will appreciate you and help you in any way they can and that only benefits you. ^{YLD}

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► PINK TAX, FROM PAGE 13

- rate would lower the price of products in the exemption by 4%. The average person in Georgia spends around \$278 per month on groceries. *See e.g.*, 11Alive, *Georgia has 12th most expensive average grocery bill in the country, report says* (Jan. 23, 2024), [https://www.11alive.com/article/money/georgia-average-grocery-bill-12th-highest-in-country-report/85-483eb828-fe63-4077-be3b-a3b0bfd3b6d#:~:text=According%20to%20the%20data%20reviewed,of%20New%20Jersey%20\(%24274.69\)](https://www.11alive.com/article/money/georgia-average-grocery-bill-12th-highest-in-country-report/85-483eb828-fe63-4077-be3b-a3b0bfd3b6d#:~:text=According%20to%20the%20data%20reviewed,of%20New%20Jersey%20(%24274.69).). Removing the tax rate on these items, did not even annually save half of the monthly grocery investment, yet Georgia recognized the importance of providing Georgians relief, no matter how nominal.
17. *Id.* The prescription drug exemption is projected to cost the state more than \$500 million in 2024.
 18. *See e.g.*, Bluestone, et al., *supra* n. 14.
 19. Bluestone, et al., *supra* n. 20. *See also*, Bluestone, et al., *supra* n. 14.
 20. HB 1185 (homestead exemption and changes to local sales tax collection); HB 1019 (sought to double the homestead tax exemption).
 21. *E.g.*, HB 1015 (lowering income taxes for Georgians from 5.49% to 5.39%).
 22. *E.g.*, HB 283 (granting partial sales tax exemption on the sale of manufactured homes).
 23. Ernst & Young LLP, *Georgia Law Lowers Personal Income Tax Rates Starting in 2024* (May 9, 2022), <https://taxnews.ey.com/news/2022-0732-georgia-law-lowers-personal-income-tax-rates-starting-in-2024>.
 24. Ga. Budget & Pol'y Inst., *Overview of Georgia's 2025 Fiscal Year Budget* (Jan. 18, 2024), <https://gbpi.org/overview-of-georgias-2025-fiscal-year-budget/>.
 25. Greg S. Griffin & Kelly Farr, *Fiscal Note for Senate Bill 51*, Georgia Department of Audits & Accounts (Feb. 9, 2023).
 26. *See e.g.*, Shannon Halbrook, *The 2024-2025 Texas Budget: The Big Picture, Every Texan: Formerly Ctr. for Pub. Pol'y Priorities* (Nov. 3, 2023), <https://everytexan.org/2023/11/03/the-2024-25-texas-budget-the-big-picture/>; Tex. Comptroller of Pub. Acct., *Texas Comptroller Glenn Hegar Announces State Revenue for Fiscal 2023*, (Sept. 1, 2023), <https://comptroller.texas.gov/about/media-center/news/20230901-texas-comptroller-glenn-hegar-announces-state-revenue-for-fiscal-2023-august-state-sales-tax-collections-1693593670689>.

When life doesn't make sense.

SOLACE

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The SOLACE program is designed to assist any member of the legal community (lawyers, judges, law office and court staff, law students and their families) in Georgia who suffer serious loss due to a sudden catastrophic event, injury or illness. Visit www.gabar.org for more information on SOLACE, or email solace@gabar.org.

YLD at the 2024 Annual Meeting





1. Members of the YLD attended the family friendly Opening Night Festival.
2. (L-R) Past YLD Presidents Jennifer Mock and Ron Daniels, along with 2024 YLD Leadership Academy Alum Austin Bennett, at the Opening Night Festival. This was Austin's first Annual Meeting, where he was one of the expo winners and won a two-night stay at the Omni Amelia Island Resort.
3. The YLD/Pro Bono Fun Run had more than 50 runners (and one dog) participate in an early 2-mile run around the island.
4. (L-R) Board Member Kevin Patrick, Fun Run Winner T.J. Diggins of Elizabeth Gallo Court Reporting and Justice Andrew A. Pinson.



5. (L-R) Georgia High School Mock Trial Director Rich Harris presents YLD Secretary Virginia Josey with a plaque at the YLD General Session to commemorate her dedicated service to the Georgia High School Mock Trial Competition.
6. Congratulations to the 2024 YLD Leadership Academy. This year's class received their plaques to close out a successful year.



7. (L-R) The 2023-24 YLD officers. Newsletter Co-editor Jena Emory, Newsletter Co-Editor Siena Gaddy, President-Elect Kenneth Mitchell, President Brittanie Browning, Treasurer Veronica Rogusky Cox, Secretary Virginia Josey and Immediate Past President Ron Daniels.
8. Members of the YLD attended the University of Georgia School of Law reception.
9. YLD service project benefiting the Boys and Girls Club. YLD members assembled school supplies for military families.
10. (L-R) 2023-24 YLD President Brittanie Browning presented Justice Verda Colvin with an Award of Excellence for her dedication to the YLD.

The Weekend Is Your Oyster: Pursuing Your Passion



Matt B. Caudell

Your alarm sounds. After hitting snooze once (or twice), you are up—it is Saturday morning. The weekend, so to speak, is your “oyster.” The possibilities are endless: how is a young lawyer to spend their two, greatly anticipated days free of the restraints that are practicing law full time? That question assumes that we actually are free for the entire weekend. To the dismay of associate attorneys barwide, the truth is that your weekends likely begin by sifting through the emails you received during the overnight hours. On Sunday, you repeat the process, ensuring that you extinguish any “fires” before Monday. Should you be scheduled for court in the first part of the week, a portion of your weekend likely involves hearing preparation and a trip into the office. Your “oyster,” it seems, will once again go unshucked.

Having elected to join a profession that is often especially consuming of your time, the importance of prioritizing and fostering the thing that makes you “you” is paramount. Studies have shown that nearly 28% of licensed attorneys experience depression and that approximately 19% suffer from anxiety.¹ Further, a staggering 61% of licensed attorneys indicate that they are concerned about their mental health.² It is no secret that our profession is experiencing a mental health crisis. As such, how we elect to spend our already limited time away from the office is more important than ever.

Before you went to law school, what was your passion? I am confident it was not reading your emails or reviewing case law. What is it that currently makes you happy and you wish you had more time for? You might enjoy cycling or baking. Maybe you consider yourself a budding photographer or hobby gardener. Perhaps you have always ached to start a stamp collection (sta-



tistically, someone must still enjoy collecting stamps, though not this author).

Reader, I urge you to consider the following two-step approach to improve your well being: (1) identify an activity that you enjoy and (2) pursue that activity. Novel, I know. However straightforward, realizing this two-step approach can provide various benefits to young lawyers.

First, and perhaps most notably, by prioritizing a passion outside of their work, lawyers can improve their mental health. The research is clear that scheduling time to do things that bring one pleasure and joy improve symptoms of depression.³ The key word, I would argue, is “scheduling.” Given that our time is limited, young lawyers must make a concerted effort to prioritize and allocate time for our hobbies and interests. Finding this time is, admittedly, often difficult given our obligations to our clients, not to mention the partners. Still, your personal interests are just another characteristic that can distinguish you from the associate down the hall.

Focusing on your hobbies may also make you a better lawyer. I firmly believe that spending time cultivating my personal

interests has been beneficial for my practice; by prioritizing my interests and thereby reducing my stress levels, I am confident that I better serve my clients (after all, who would want to retain a lawyer who is at their wits end?).

As young lawyers, any effort we can make to protect our mental health is beneficial for us as practitioners and, fundamentally, as people. This weekend, I encourage you to ask yourself: what interest might I pursue today? Consider your oyster. Perhaps now is the time to be a little more “shellfish.” YLD

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Endnotes

1. Patrick Krill et al., *The Prevalence of Substance Use and Other Mental Health Concerns Among American Attorneys*, 10 J. OF ADDICTION MED. 46, 51 (2016).
2. *Id.*
3. David Ekers et al., *Behavioural Activation for Depression; An Update of Meta-Analysis of Effectiveness and Sub Group Analysis*, PLOS ONE (June 17, 2014), <https://journals.plos.org/plosone/article?id=10.1371/journal.pone.0100100>.

CONGRATULATIONS TO THE 13TH ANNUAL GEORGIA LEGAL FOOD FRENZY CHAMPIONS



The Legal Food Frenzy is an effort of the Office of the Attorney General, the YLD and Feeding Georgia, a statewide network of regional food banks. The competition is designed to help the 1 in 4 children in Georgia whose families struggle to provide food for them during the summer months. This year, Georgia's legal community raised **\$787,883**. The funds raised during the competition will provide more than 3.15 million meals to the food banks over the summer months. The winners of the 2024 Legal Food Frenzy are:

Attorney General's Cup

Habachy Law
92,933 points per person

Bar President's Award

Greenberg Traurig LLP
307,519 total points

Large Firm | Total Points

Greenberg Traurig LLP
225,343 total points

Large Firm | Points Per Person

Baker Hostetler
1,058 points per person

Medium Firm | Total Points

Coleman Talley LLP
167,098 total points

Medium Firm | Points Per Person

Troutman Pepper LLP
5,170 points per person

Small Firm

Caplan Cobb
34,709 total points

Small Firm | Points Per Person

Durham Bray Law Firm, P.C.
4,549 points per person

Sole Proprietor

Page Perry
20,800 total points and
20,800 points per person

Corporate, In-House Counsel

Chick-Fil-A Legal Department
105,322 total points

Corporate, In-House Counsel

Serta Simmons Bedding, LLC
12,945 points per person

Judicial

Columbia Judicial Circuit
20,000 total points and
1,667 points per person

Legal Organization

Georgia Institute of Technology
Office of the General Counsel
104,539 total points

Legal Organization

Tifton Bar Association
2,475 Points per Person

Law School

Mercer Law School
16,932 total points

The Legal Food Frenzy is spearheaded by a team of young lawyers who oversee the promotion of the competition across the state. The 2024 efforts were led by YLD Legal Food Frenzy Co-Chairs **Ashley Akins** and **Caroline Scalf**, as well as regional representatives.

America's Second Harvest of Coastal Georgia

Merry Layman
Stephen Swinson
Colton McRae
Susannah Pedigo
Scarlett Montano

Atlanta Community Food Bank

Ashley Akins
Brittanie Browning
Caroline Scalf

Chattanooga Area Food Bank

Azurae Orié

Feeding the Valley Food Bank

Adam Atkinson

Food Bank of Northeast Georgia

Kirsten Pickering Charles

Georgia Mountain Food Bank

Bradford Lorenz
Molly Esswein
Matthew Caudell

Golden Harvest Food Bank

Will Dasher
Nicole DeLoach

Middle Georgia Community Food Bank

Virginia Josey

Second Harvest of South Georgia

Bart Davis
Tom Shaw
J.D. Sears

YLD In Action





1. Members attended an Atlanta United game at Mercedes Benz Stadium and received a shout out.
2. YLD members at the Networking on the Pitch event.
3. (L-R) Cayton Chrisman and Olivia Mercer, co-chairs of Women in the Profession Committee, at the Networking on the Pitch event.
4. (L-R) Siena Gaddy, Tate Crymes, Mallory Fleming and Emily Long on their way to play YLD Bingo at the Spring Meeting.
6. (L-R) Morgan Lyndall and her caddy, Carlos Fernandez, preparing for a round of golf at the Spring Meeting.
7. (L-R) Morgan Lyndall, Key Lamberth, Kelsie Speight, Holly Stephens and Sharnell Simon playing a round of golf.
8. (L-R) James Cox, Caleb Ratliff, Brittain Hunt and Kelsie Speight on the golf course.
9. 2024 Leadership Academy Class getting ready for a group dinner in Augusta, hosted by YLD Past President Jack Long.
10. The YLD hosted a pickleball tournament benefiting Macon-Bibb County Public Schools at Rhythm and Rally Sports.
11. (L-R) Bianca Nawrocki, Kelsie Speight and Amelia Stevens cleaning at the Leadership Academy service project in Augusta.
12. (L-R) T. Alec Chappell, Frank Gaddy, Bert Hummel, Siena Gaddy and D. Sarah Young participating in graduation at Mercer Law School. YLD members give back to their community by serving as adjunct professors.
13. 2024 Leadership Academy Class cleaning and repairing homes for Turn Back the Block in Augusta. <https://turnbacktheblock.com/>
14. YLD Members in Atlanta building a better Georgia. On May 4, YLD members across the state joined together in Atlanta, Macon and Savannah to construct homes with Habitat for Humanity.



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SAVE THE DATE

2024-25
YLD Committee
Sign-Up opens July 1.

Help the YLD in our mission to serve the profession and the public. The YLD has more than 30 committees working to support our motto of service to the community and profession. Each committee works diligently to provide substantive programming in their respective focus areas. Questions? Email us at yld@gabar.org.