

Judicial Spotlight  
A Conversation With  
Hon. Lisa Godbey Wood **6**

The Robot Lawyer:  
A Perspective on Generative  
AI in the Legal Field **14**

The Important Role of  
SAAGs in Juvenile Court  
and Domestic Matters **20**

*State Bar of Georgia Young Lawyers Division*

# THE YLD REVIEW

Volume 65, Issue 2, December 2023

*Working for the Profession and the Public*



**Litigation 101: Be a  
Professional Peacemaker | 4**

## YLD Officers



**PRESIDENT**  
**Brittanie Browning**, Atlanta  
brittanie.browning@akerman.com



**PRESIDENT-ELECT**  
**Kenneth Mitchell**, Decatur  
kmitchell@gmpclaw.com



**TREASURER**  
**Veronica Rogusky Cox**, Atlanta  
veronica.rogusky.cox@eeoc.gov



**SECRETARY**  
**Virginia Josey**, Macon  
vcj@virginiajoseylaw.com



**IMMEDIATE PAST PRESIDENT**  
**Ron Daniels**, Eastman  
ron@dlawllc.com



**NEWSLETTER CO-EDITOR**  
**Jena Emory**, Atlanta  
jemory@csvgilaw



**NEWSLETTER CO-EDITOR**  
**Siena Gaddy**, Macon  
siena\_gaddy@gamb.uscourts.gov



## In This Issue

- 2 Celebrating Holidays—Traditions
- 3 Cheers to 2024!
- 4 Litigation 101: Be a Professional Peacemaker
- 6 A Conversation With Hon. Lisa Godbey Wood
- 7 Officers' Block
- 8 Embrace Your Inner "Grinch" This Holiday Season
- 9 YLD Public Interest Internship Program
- 10 A Georgia Attorney at the NCAA
- 12 Not Meant to Fit in a Box: A Young Lawyer's Reflection on "Barbie"
- 14 The Robot Lawyer: A Perspective on Generative AI in the Legal Field
- 15 YLD Fall Meeting Recap
- 16 On the Horizon: A Young Lawyer's Framework Through the Sunset of the Tax Cuts and Jobs Act of 2017
- 18 Subchapter V: An Expedient and Economical Option for Small Businesses
- 20 The Important Role of SAAGs in Juvenile Court and Domestic Matters

## From the President

# Celebrating Holidays—Traditions



**Brittanie Browning**

**Holidays bring to mind warmth and love** as we gather with family and friends to reconnect and remember the little things about life. I have found different ways that I celebrate this time of the year which have evolved over time. As we all celebrate this time of year, I tend to focus on family and the community through volunteering.

The first way I spend my holiday season is focusing on my family and friends. As a lawyer, my day job takes a lot of my time, so I use the holiday season as a pause to see friends and family. I especially love seeing my friends that have moved out of state that come back into town. It is a special time to connect with them and go for a hike. The holidays allow for a pause to all the daily hustle and bustle to remember the reason for everything: family and loved ones.

The second way that I spend holidays is finding ways to serve others and those that can use some support to have a special holiday season. I love to use the slower pace during this time period as a chance to volunteer—some of the ways that I have volunteered with friends in the past include wrapping gifts for children in foster care, selling Christmas trees and lending a hand at the food bank. Many organizations, causes and projects need volunteers to help make the holidays special for children and families. The need for support with agencies is especially high around the holidays. The season of giving can be volunteering our time and energy to the organizations that support

our neighbors, especially for the children in your community. I cannot think of a better way to feel the holiday cheer than make it a special holiday for a child.

I have spent several holiday breaks volunteering in El Salvador at a children's home. Through the generous support of my friends, family, and church community it was possible to bring Christmas joy to more than 300 children. Each trip included a visit to widows in the rural, isolated mountain communities to bring fellowship and food packages. The remainder of the week is a building up to the culmination of the week: a holiday party and celebration. The entire community is invited to attend so we must plan for more than 700 people to attend. The event is a feat for a group of less than 15 people to plan and execute. To make the event special, we host small carnival rides, set up and run a variety of games, do face painting, and various arts and crafts. I ran a holiday card table so that children could make a card to give their parents. It is an exhausting day in the higher temperatures of Central America, but it is an event that the community has come to anticipate annually. It is always worth the effort in planning (for months ahead of December) to see the joy in the children's faces and in their parents' faces. The best part of the event—which is the reason that I went back several times—was that each child received a wrapped gift to take home to open on Christmas morn-

► SEE HOLIDAYS, PAGE 5

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 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

# Cheers to 2024!



**Jena  
Emory**

Wishing you a happy new year,  
and I hope that your dreams will  
come true,

That your money gets made,  
That you're loved and you're safe,  
That you win so much more than  
you lose,

If it's dark that the light's  
coming soon—

Here's to a year that's brand new.

—Andrew McMahon in the  
Wilderness, “New Year Song”

**Here at *The YLD Review*, New Year's Day** is one of our favorite holidays. Nothing quite compares to the optimism and the reflection that occur at the beginning of a new calendar year.

As another calendar year ends, we can't help but feel nostalgic. 2023 brought us the end of the World Health Organization's COVID-19 global health emergency, the coronation of Charles III and Camilla, the rise of generative artificial intelligence, the Titan submersible tragedy, Twitter's surprise name change to “X”, cinema blockbusters “Barbie” and “Oppenheimer,” and the Renaissance and Eras tours, among other things.

We also look forward to 2024. Ringing in the year 2024 means we are nearly a quarter-century into the 2000s. In 2024, we will experience a leap year, a presidential election, the summer Olympic games, a Super Bowl halftime performance from Usher and surely many other notable events.

As a young lawyer, 2023 might have been the year you were sworn in to the Bar, or maybe 2023 brought about a new career path. You may have had tremendous successes or discovered opportunities for improvement. Regardless, the new year is a time for contemplation—recall the wins and losses, the successes and the failures.



**Siena  
Gaddy**

A new year also brings about many New Year's resolutions. When selecting your 2024 resolutions, we suggest using the S.M.A.R.T. method for goal setting:

## Specific

Your resolution should be detailed enough so that you may set parameters. Asking yourself, “what am I trying to accomplish,” “what steps might need to be taken to achieve this goal” and “why do I want to achieve this,” may help you iron out details of your resolution.

## Measurable

Your resolution should be, in some way, quantifiable. By setting a goal with a criterion for measurement, you will be better able to track your progress. Ask yourself, “what is an indicator of progress” and “how will I know when I achieve my resolution?”

## Attainable

Your resolution should be something that challenges you but is within reach. We suggest choosing something you are passionate about. Additionally, build a support network connected to your resolution. Accountability partners will help you stay on track. Ask yourself, “is this something others have already achieved” and “do I have the resources to complete this resolution?”

## Relevant

Your resolution should align with your values and long-term goals. That said, most choose something that is personally or professionally enriching. To determine if your resolution is relevant, ask yourself, “is this



GETTYIMAGES.COM/SOFIRINAJA

resolution worthy of my time-investment” and “is this an appropriate goal for my current circumstances?”

## Timely

Generally, resolutions are set for the following year; however, most people taper off and lose sight of their resolutions as the year wears on. By setting a shorter time frame for your resolution, you are more likely to succeed in achieving your goal. If your resolution does not have a built-in deadline, we suggest setting for yourself a deadline—60 to 90 days depending upon your resolution. Once you've achieved your resolution within your compressed deadline, set another deadline and goal. Ask yourself, “by when do you want to complete your resolution” and “does my resolution have a deadline?”

Whether you set personal or professional resolutions this upcoming year, your YLD Officers are rooting for you. Wishing you all the best for a Happy New Year! Cheers to 2024! <sup>YLD</sup>

*Jena Emory is an associate at Copeland Stair Valz & Lovell LLP in Atlanta and is co-editor of The YLD Review.*

*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.*

# Litigation 101: Be a Professional Peacemaker



**Franklin T.  
Gaddy**

“Discourage litigation. Persuade your neighbors to compromise whenever you can. Point out to them how the nominal winner is often a real loser—in fees, expenses and waste of time. As a peacemaker the lawyer has a superior opportunity of being a good man (or woman). There will still be business enough”—Abraham Lincoln

**While it may seem strange to begin an** article within a series entitled “Litigation 101” highlighting the words “discourage litigation,” there are few better words of advice to young lawyers. So often, we young lawyers are filled with vinegar, brimming with energy and ready to take on all challengers. Rather than working through potential options to amicably resolve matters, including picking up the phone and placing a call, being objective with our clients and exploring middle ground for resolution, we find ourselves with “trial blinders” affixed far too early in the dispute.

Preparation and planning are key; however, proper preparation also includes taking an objective view of the matter to prepare for arguments and positions that we will face and overcome. The term “trial blinders” refers to that adrenaline-filled zone achieved when in the throes of courtroom controversy. Tunnel vision takes over and we are on one singular mission: victory for our clients and their cause. Much like blinders on a racehorse, we become locked onto the path to that victory seeing only what is in front of us.

There is a time and a place to let “trial blinders” take over. There is also a time and a place to encourage conflict resolution. We owe it to our clients to explore dispute resolution. Ultimately, we are managing our client’s crisis. Prolonging a crisis for years may not be in the best interest of our clients. Be open to resolution and be willing to speak



with opposing counsel. And when speaking with opposing counsel, be professional, polite and try your best to be a peacemaker.

You may find that opposing counsel is a reasonable person who, like you, would like to explore if resolution is possible. Notwithstanding, if we do not approach our adversary with professionalism and respect as a poised peacemaker then we are doing our clients a disservice. In turn, we are doing the profession a disservice. Attempted resolution must also be sincere in outlook and in offer. An offer to resolve the dispute for terms akin to the opposing party’s worst-case scenario at trial is both worthless and a blow to your credibility.

Much like two medieval leaders meeting in the middle of the battlefield before the clash to discuss whether or not the ensuing battle is necessary, you may find the battle is necessary. There may not be middle ground. Opposing counsel may be beyond reason. Perhaps opposing counsel is reasonable but their adjuster or client is not willing to find peace. On the other hand, resolution may be within grasp. We owe it to our clients to avoid conflict and explore peace when able.

Yes, you will be able to bill more hours if the case is contested. However, no law-

yer attends law school, studies for the bar exam and embarks on this honorable professional journey to become a billing machine. We attended law school to help our communities. We studied for the bar exam to change our lives and the lives of others. We embarked on this professional journey for the privilege to counsel our clients through some of life’s most traumatic and crucial crossroads.

To borrow some advice learned from Hon. Stephen Dillard, “don’t be a zealot.”<sup>1</sup> While zealous advocacy should be pursued in some scenarios, being a zealot will not assist our clients. A Lawyer’s Creed provides wisdom for the young lawyer:

**“To the opposing parties and their counsel,** I offer fairness, integrity, and civility. I will seek reconciliation and, if we fail, I will strive to make our dispute a dignified one.”

Further, **“To the profession, I offer assistance.** I will strive to keep our business a profession and our profession a calling in the spirit of public service.”



A Lawyer's Creed, "cannot be imposed by edict because moral integrity and unselfish dedication to the welfare of others cannot be legislated."<sup>2</sup> We must take on this creed voluntarily, relying on the wisdom and purpose behind the words.

Follow the guidance of Abraham Lincoln. Follow A Lawyer's Creed and Aspirational Statement on Professionalism as adopted by the Chief Justice's Commission on Professionalism and incorporated into the Rules and Regulations for the Organization and Government of the State Bar of Georgia. Strive for resolution.

Even as a litigator, be a professional peacemaker. The nature of adversarial proceedings will provide ample opportunity to deliver the closing argument of legends and conduct the trial of the century. However, through seeking reconciliation, exploring compromise, and living out the guidance provided by A Lawyer's Creed,

we will serve our clients, achieve common good and represent our profession with honor.

"We should remember, and we should *help our clients remember*, that the way in which our clients resolve their disputes defines part of the character of our society and we should act accordingly."<sup>3</sup> YLD

---

*Franklin T. Gaddy is an associate at Martin Snow LLP and is an adjunct professor at Mercer University School of Law.*

### Endnotes

1. Presiding Judge Stephen Louis A. Dillard, Georgia Court of Appeals, Remarks at Mercer Law School 1L Professionalism Orientation (Aug. 12, 2022).
2. State Bar of Georgia, Lawyer's Creed and Aspirational Statement on Professionalism.
3. *Id.*

### ► HOLIDAYS, FROM PAGE 2

ing. It was an experience that stuck with me because it is a reminder that this time of year is really about spending time to connect with our families and friends, which may be forgotten in the busyness of life.

The takeaway from all my years of service is that each year is a chance to find a new way to celebrate the season. We can take the time to bake, volunteer or just be together. No matter how you celebrate the holiday season, I hope that you are able to spend time with loved ones and cherish the season. I wish all of the YLD a wonderful holiday season and hope that you find time to reconnect with friends and family. You may be able to create a new tradition this year to include a few hours to volunteer to spread holiday cheer to your neighbors. YLD

---

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



## Let us help you do pro bono.

Go to the Pro Bono Resource Center for all your pro bono needs:

- Law practice management support on pro bono issues
- Professional liability insurance coverage
- Free or reduced-cost CLE programs and webinars
- Web-based training and support for pro bono cases
- Honor roll and pro bono incentives

Visit [www.gabar.org/probono](http://www.gabar.org/probono).

 State Bar  
of Georgia

## Judicial Spotlight

# A Conversation With Hon. Lisa Godbey Wood



**Kelsey  
Kicklighter**

**Hon. Lisa Godbey Wood was nominated** by President George W. Bush in 2006 and unanimously confirmed by the U.S. Senate in 2007. Prior to her confirmation, Wood served as U.S. attorney for the Southern District of Georgia (2004–07); Glynn County Magistrate Court judge (1998–2000); private practice attorney in Brunswick, where she practiced criminal defense and engaged in civil litigation on both the plaintiff and defense side (1991–2004); and law clerk to Hon. Anthony Alaimo of the U.S. District Court for the Southern District of Georgia (1990). She enjoys the outdoors, specifically hiking in extreme weather and spending time with her family. Wood has summited Mount Kilimanjaro twice in her life, once 20 years ago and again four years ago.

Although she was born in Lexington, Kentucky, she has called Georgia home since the age of three. Wood attended the University of Georgia where she earned both her undergraduate and law degrees. She spent two years between her college and law school days working, time that gave her a new appreciation for school. To give back to the school that profoundly impacted her life, she now serves on the University of Georgia Law School's Board of Visitors and the Georgia Athletic Association Board. In 2017, Wood taught a course on sentencing at the University of Georgia School of Law. When asked if she would recommend teaching courses to young lawyers, she responded, "All young lawyers should engage in opportunities presented to them to mentor law students and new lawyers."

After graduating from law school, Wood clerked for Hon. Anthony Alaimo. Alaimo's words to her upon her hiring have stuck with Wood throughout the years, "[a]s my law clerk, your job will be to protect a litigant's freedom, their secrets, and their lives." Alaimo shined a light on all the diverse ways

one can use a law degree, which provided Wood with a reverence for the law. This clerkship completely changed her career path. Prior to starting her clerkship, Wood intended to return to Atlanta to work; however, during her clerkship she found a sense of place in the Golden Isles. Wood emphasized the importance of clerkships in that clerkships allow the opportunity to observe the full range of legal talent and encounter a broad range of practice areas.

Because she was interested in being on the bench and wanted to see what being a judge was like, Wood became a part-time Glynn County Magistrate Court judge. She enjoyed searching for the fair thing to do, as opposed to advocating for one side. Her time as a magistrate court judge gave her a lifelong appreciation for all levels of court. Magistrate courts, usually the first legal experience for many people, allow for dispute resolution without the expense of attorneys and they provide those who do not necessarily have dispute resolution skills a place to resolve their disputes without resorting to violence.

Wood describes being a U.S. attorney as the best job one can have as an attorney. As a U.S. attorney, your only client is the United States of America, and you are able to ensure the cases you take are meritorious. You select which cases to bring. If ever you detect the case is no longer meritorious, you are in a position to dismiss it. In her opinion, the only downside to being a U.S. Attorney is the position does not last long enough. Wood cherishes her time defending those accused of crimes and has profound respect for those who do this important work.

Wood agreed to discuss with me her role as a judge in the U.S. District Court for the Southern District of Georgia<sup>11</sup> and her path to this position.

## ***What advice would you give young lawyers who aspire to become a U.S. District Court judge?***

Any young lawyer aspiring to become a U.S. District Court judge should research the process. In Georgia, after a vacancy occurs, the process starts with a state commit-



Hon. Lisa Godbey Wood

tee which conducts initial interviews. This committee narrows the pool of candidates. The names are given to the two Georgia senators who make the recommendation to the president. A few, often two, of those candidates go to the White House for an interview, then the president selects one of those two to appoint. During the process, candidates undergo an extensive FBI background investigation, an IRS check and the American Bar Association rates the candidates. Once the president announces the nomination, the nominee waits for a Senate confirmation hearing. The nominee appears before the Senate Judiciary Committee, who vote on the nominee. If there is a majority committee vote in favor of the nominee, the nomination moves to the full Senate floor for a vote. If the majority votes "yes," then the president signs the commission, and the person goes before the district's chief judge to take an oath.

Anyone interested in becoming a U.S. District Court judge should review the Senate questionnaire in preparation.

The questionnaire makes clear that character, intelligence and experience are the most important attributes a judge must have. In order for judicial candidates to succeed, they must exhibit these qualities.

PHOTO COURTESY OF THE COLUMBUS LEDGER-ENQUIRER

## Officers' Block

***What advice would you give to young lawyers who make a mistake?***

Young lawyers shown own their mistake and be upfront as soon as possible about it. While it may be uncomfortable momentarily to own a mistake, building credibility with judges and adversaries is one benefit. The biggest mistake I see are young lawyers who appear overly confident to mask insecurity. This is usually detectable and affects how authentic the young lawyer comes across. Use your newness to your advantage. It can make a jury or judge more understanding if they appreciate your status. Further, being prepared will assist young lawyers in avoiding false confidence, emphasizing preparation is the key to success for every client meeting and every court session, whether an attorney is practicing in Atlanta or Hazelhurst. There is no substitute for thorough groundwork.

***What was the best advice you received?***

I've received a lot of good advice throughout my career, but the most unique advice I ever received was "sometimes you just have to stand and take a licking." This unusual advice was whispered on the spot by wise in-house counsel in the middle of a crucial hearing. I cross-examined an opposing expert witness who, after an impressive direct, seemed untouchable. I discussed with the in-house attorney the idea of foregoing cross in order to get this damaging and effective witness off the stand and out of the courtroom. "No," he said, "just try your best to dent his testimony. He may get the best of you; he may not. Sometimes you just have to stand and take a licking."

Not only did the hearing go well—turns out, the witness was not so great when challenged—but also I learned a lasting lesson: don't let vanity stand in the way of fighting for your client. YLD

*Kelsey Kicklighter is an associate at Kicklighter Law and a graduate of the 2023 YLD Leadership Academy.*

**Endnote**

1. In November 2023, Wood was designated by U.S. Supreme Court Chief Justice John Roberts to serve as a judge of the U.S. Foreign Intelligence Surveillance Court of Review.

## What is the best gift you have ever received?

**BRITTANIE D. BROWNING** | YLD President

The best gift I have ever received was my pink Barbie convertible, when I was four. It was very exciting seeing it next to the tree on Christmas morning!

**KENNETH MITCHELL JR.** | YLD President-Elect

The best gift I ever received was my daughter being born on my birthday!

**VERONICA ROGUSKY COX** | YLD Treasurer

My first car was a gift from my parents. It was a well-loved, royal blue Honda CR-V, covered in bumper stickers. To a 16-year old girl, it was absolutely magical and I still think back on it very fondly today.

**VIRGINIA C. JOSEY** | YLD Secretary

My engagement ring. My husband is going to have a hard time topping that one.

**RON DANIELS** | YLD Immediate Past President

The real Ghostbusters Firehouse.

**JENA G. EMORY** | YLD Newsletter Co-Editor

When I was in law school, I worked for a man who taught me how to love the law. I cannot think of a greater gift!

**SIENA GADDY** | YLD Newsletter Co-Editor

My brother, who was active duty in the Navy at the time, surprised me on my 21st birthday. I had no idea he had taken leave, let alone booked a flight to Orlando! When I entered my party with my friends, he was there waiting to share my first legal drink with me.



# Embrace Your Inner “Grinch” This Holiday Season



**Siena  
Gaddy**

**During the holidays, we are bombarded** with “feel good” stories. Some of family and connection, some of finding a sense of belonging, and others of recognizing faults and of personal growth. One iconic holiday tale is “How the Grinch Stole Christmas!”<sup>1</sup> which tells the story of the Grinch—a fuzzy, green curmudgeon on a quest to extinguish holiday joy from the hamlet of Whoville.

In Dr. Suess’s 1957 children’s book, which has been adapted to several television programs and movies, the Grinch’s isolation and ill-temper is a matter of speculation. The Whos, the residents of Whoville, believe the Grinch was born with a congenital defect: a heart two-sizes too small. While later adaptations provide other explanations for the Grinch’s cantankerous nature, Dr. Suess’s original story is canon. Above all, the Grinch despises the holidays.

Young lawyers may identify with the Grinch during the holiday season especially.

Around the holidays, our friends are decorating, shopping, singing and celebrating, while we might find ourselves locked away in a high-rise office building billing hours and watching from afar. This applies to those in private practice and public servants alike. The administration of justice never stops. Even without a billable hour requirement, public interest attorneys may find themselves declining invitations to holiday events to slouch over a computer, working extra hours to meet filing deadlines before court holidays. Even those of us who adore the holiday season may have moments of disdain: we watch our unrelenting workload continue to increase while our personal and social calendars explode with obligation.

These stresses and pressures may lead young attorneys to spend the days surrounding the holidays simmering with frustra-

tion, disgust and envy. Like the Grinch, we may feel like passive observers instead of participants in holiday festivities.

Our feelings of annoyance and jealousy may not go as far as the Grinch’s—I doubt any young lawyers will actively attempt to sabotage the holidays—but we should acknowledge these emotions. Try to embrace your inner Grinch, just for a minute, because your inner Grinch is not a villain.

A young lawyer’s connection to the Grinch is likely a learned trait, rather than a congenital issue. Throughout their scholastic careers, high achievers learn to disassociate and work through the stress and rigors of school. In the first few years of their careers, young lawyers may continue these practices. But, gone are the days of a weeks-long holiday break after completing final exams in law school. Without the forced reprieve of the school calendar, many young lawyers continue to work steadily, often taking no more than a three-day-weekend to recover. Young lawyers may also continue to disassociate from their feelings of frustration and overwhelm, just as they learned in academia.

In my experience, ignoring negative feelings is akin to sweeping dust under a rug. Let go of this bad habit. Instead, become acquainted with negative feelings. These not-so-fabulous emotions are neither immoral nor unethical. Negative feelings are clues to identifying burnout and exhaustion. Recognizing the small irritations could help avoid fatigue, mitigate stressors and could even prevent a full-blown existential crisis.

But how can we embrace our inner Grinch? How, after years of conditioning, can we become comfortable with negative feelings? While no one has the perfect solution, here are tips from the YLD.<sup>2</sup>

## 1 Welcome Your Inner Grinch with Open Arms

Accept that you feel frustrated or envious. Remind yourself that there is nothing inherently wrong with these feelings. Instead



GETTYIMAGES.COM/JACQYLA

of disassociating, acknowledge that you feel annoyed or overwhelmed. Admit to yourself that you are carrying negative emotions—anger, jealousy, stress, whatever it may be—and allow yourself grace. You should feel no shame in experiencing these natural, human conditions. Journaling may help you acknowledge your feelings.

## 2 Try and Pinpoint the Root of Your Feelings

While the Grinch was a year-round grump, holiday festivities brought out the worst of their frustrations. This season may be triggering for some of us—which is completely valid. Just like the Grinch, the juxtaposition of your inner world and the festivities of the holidays may increase the magnitude of your annoyance. The holidays can be magical and wonderful for some, but for others this



## Public Interest Spotlight

# YLD Public Interest Internship Program

time of year marks a month (or an entire season) of stress and feeling overwhelmed. Be gentle with yourself. Remember, negative feelings are normal.

## 3 Lean On Your Community for Support

Use your resources. Talk to your spouse, trusted friends or family when you begin feeling frustrated and overwhelmed. Let them know how you feel by calmly expressing yourself. Ask for help. “Help” is different for everyone—so explore options if your negative feelings escalate. Establish boundaries with both your work and with your social calendar. Use your boundaries to set aside time for self-care and to recharge. The holidays are synonymous with giving, but as the adage goes, “you cannot pour from an empty cup.” Avoid sacrificing your well-being for the sake of others—even around the holidays.

In the children’s book, the Grinch’s heart grows three sizes after they recognize the true meaning of the holidays. While we do not expect any young lawyer to undergo such a transformation, we hope you find balance and maybe even a little self-acceptance by embracing your inner Grinch this holiday season. *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 law professor at the Mercer University School of Law. She is also co-editor of The YLD Review.*

## Endnotes

1. Theodor “Dr. Suess” Geisel, *HOW THE GRINCH STOLE CHRISTMAS!* (Random House, 1985) (1957).
2. The information and advice included in this article is for educational and entertainment purposes only. These suggestions do not substitute medical advice from a trained professional. Consult a medical professional for medical advice, diagnoses or treatment.



**Lina Khan**

**What is the YLD Public Interest Internship Program (PIIP)?** PIIP awards financial grants to current law students or recent law graduates who have secured an unpaid full-time summer internship in public interest law. Eligible internship placements must be unpaid and for a minimum of 320 hours at a public interest legal organization. Examples of acceptable organizations are district attorney offices, public defender offices, solicitor-general offices, Georgia Legal Services Program, ACLU-Georgia and other non-profit legal organizations. The purpose of this award is to expand the number of students and young lawyers pursuing opportunities in public interest law in the state of Georgia. Applications are due in the spring. PIIP relies on donations for funding.

This year, all funds raised at the YLD’s Signature Fundraiser will support PIIP by funding more grants. The Signature Fundraiser will be held on Jan. 12, 2024, in conjunction with the State Bar Midyear Meeting.

I sat down with the 2022 PIIP grant recipient, El Haynes, a 3L at Georgia State University College of Law. Haynes is a North Carolina native who was inspired to attend law school after taking a bill of rights class at Western Carolina University. Haynes said it was a “quick and dirty class about landmark cases from the Supreme Court.” She came to Atlanta to tour GSU Law and immediately fell in love with both the city of Atlanta and the law school. Unfortunately, due to financial constraints, she was not able to attend right away.

Instead, she took a job working as a paralegal with a personal injury and medical malpractice firm in North Carolina and then in Gainesville, Georgia. She worked for four years, while maintaining her dream of attending law school to study criminal law. She felt drawn to criminal law because of her

dad, a police officer who served more than 30 years in law enforcement. In the fall of 2021, she applied to Georgia State and was accepted. At GSU, she started with an open mind and was exposed to more than just criminal law, personal injury and medical malpractice law. She spent her 1L “alternative spring break” working with a pro bono center in Atlanta focusing on assisting survivors of domestic violence. During her 1L summer, she clerked for Hon. Eleanor Ross. Haynes spent her 2L year with the Hall County Public Defender’s Office. Her 2L “alternative spring break” was a focus on legal deserts in Georgia and participation in a Wills Clinic in Albany.

Haynes knew she wanted to continue her journey in public interest law and was chosen for an unpaid summer internship at the Fulton County District Attorney’s Office. After a year of experience working at the Public Defender’s Office the previous year, Haynes wanted to “work across the aisle” to become a well-rounded attorney. She applied for a PIIP grant to help alleviate the financial burdens of law school and some challenging personal conflicts she was facing. The grant allowed her to concentrate on learning from a busy district attorney’s office without worrying about finances.

Torn about her future, Haynes is passionate about working with victims of domestic violence but she also loves the idea of equal access to justice. “There are so many good people on either side” of the criminal justice system. Because of the PIIP grant, she knows her future lies in public interest law. The YLD is grateful to have played a small role in her story and is so excited to see where she goes after graduation.

For more information about PIIP, contact the committee chairs Arthur Bailin at [abailin@publiccounsel.net](mailto:abailin@publiccounsel.net) and Aimee Sobhani at [asobhani@douglascountygga.gov](mailto:asobhani@douglascountygga.gov). *YLD*

*Lina Khan is an assistant district attorney in the Houston Judicial Circuit and a graduate of the 2023 YLD Leadership Academy.*

# A Georgia Attorney at the NCAA



**Noël  
Couch**

**My name is Noël Couch and I am an attorney.** Insert your own name and most of you reading this can say the same. It is a simple, truthful statement. Yet, there is an extraordinary reputation and remarkable responsibility that accompanies that declaration. It is part of our identity and we carry that title unassumingly wherever life leads us. We take an oath to conduct ourselves in accordance with the Georgia Rules of Professional Conduct, and whether standing before a jury or sitting on the 50th yardline, there is no paid time off from that duty.

In my case, it is more likely that you would find me on the sideline of a college sports game than in a courtroom. As the assistant director of championships and alliances with the National Collegiate Athletic Association (NCAA), I serve in what is typically referred to as a nontraditional attorney role. However, I strive to implement the traditional features of an attorney into my work each day. That includes critical and analytical thinking, ethical decision-making and, of course, winning. Although, winning looks different for me.

In my role with the NCAA, I provide day-to-day management of two premier championships in women's gymnastics and women's lacrosse. When the top college athletes in the country can be celebrated for both their academic merits and athletic prowess while competing at the pinnacle event of the season, that is a win for me.

Like any win, the preparation for success starts months in advance. My work includes developing and implementing policies that govern the championship in conjunction with NCAA sport committees. Do you ever wonder how your favorite Georgia team was selected to the NCAA Championship? And who decided they have to compete against Florida in the first round at a host school across the country? Or better yet, are they



GETTY IMAGES.COM/INSTALPHOTO

permitted to bring Uga onto competition grounds? These are all detailed topics addressed in the preparation of a championship.

More seriously, my role requires that I provide a safe and fair environment for all teams. This can include coordination with local law enforcement and a thorough evaluation of the pool of officials. Further, ensuring that the selection, the seeding and the bracketing processes adhere to established principles and guidelines require that I exercise my habit of working meticulously—a trait familiar to attorneys. Do you enjoy watching your favorite teams on ESPN? That, too, is an area of championship management that involves coordination and negotiation with external partners.

One of the highlights of the 2023 season was that the women's gymnastics championship drew an average of more than 1 million viewers for the first time and was the most-viewed ever on ESPN platforms. While I do not have favorites, managing this championship is the most near and dear to my heart as it is the same championship I competed in as a student-athlete at the University of Georgia. It has been an awe-inspiring, humbling opportunity to give back to the sports community that gave so much to me. It is that same community that inspired and en-

couraged my pursuit of law school and ultimately obtaining my law license.

There is much to be proud of for those who can thrive as both a student and an athlete throughout college. Personally, I believe there is a symbiotic relationship between the two and I strive to maintain that for the current era of student-athletes. The world of college athletics and the NCAA are in a unique time period with new name, image and likeness (NIL) rules and regulations, the transfer portal, conference realignment, sports betting and a variety of other topics which seem to change by the day. Progress has the potential to be positive, but I sincerely desire that in this new age, academic merits stand at the forefront of those in decision-making positions.

The NCAA is a vast organization and I strive to make a difference by adhering to my values and making small but significant choices as I select my priorities. One of the key components of the gymnastics championship is the Readers Become Leaders program in which staff and I partner with elementary schools in the locale of the national championship to initiate a reading challenge. The students log their reading minutes from January through April and then have the opportunity to attend an ex-

clusive viewing of the championship practice day prior to competition. Each year, in an effort to lead by example, I opt to join the students in their reading challenge and log my own minutes alongside them. The elementary school with the most logged minutes is crowned the champion and NCAA student-athletes celebrate this win with the young students.

This is one example of a scholastic initiative that does not make headlines in a similar way that a six-figure NIL deal does. However, community service, professional conduct and academic merits are a vital part of college athletics, particularly for all of the student-athletes that will not turn professional in their sport, but rather turn to a

professional industry. These facets of being a student-athlete typically turn a zero-figure profit in the short-term, but the return on investment is tremendous and lifelong. I sincerely hope the industry at-large does not turn a blind eye to these long-term benefits in exchange for a short-term gain.

As attorneys, we all have desires for our legal industry and goals for our personal careers. I share a snapshot of my story to highlight the value our legal minds can bring to industries outside of law offices and courtrooms. It has been a unique advantage to serve in a role that does not require a law license but undoubtedly benefits from the attributes of problem-solving, public speaking and integrity associated with attorneys. My

personal goal has been to represent Georgia attorneys with the utmost honor in my career with the NCAA. I am confident that, as I resign from the NCAA at the end of this year, I have done just that. Having left an impactful attorney's mark on the industry, I am excited to be embarking on a new role in 2024 in which I will advance my career as an associate attorney with Freeman Mathis & Gary in their Boston office. As I transition from a non-traditional legal role to a practicing attorney, I am proud to be amongst your company as a Georgia lawyer. *YLD*

*Noël Couch is the assistant director of championships and alliances with the National Collegiate Athletic Association.*

# THE YLD HIDEAWAY 17TH ANNUAL SIGNATURE FUNDRAISER

We are excited to announce the return of the YLD Signature Fundraiser to the Midyear Meeting schedule. Join us on Friday, Jan. 12, 2024, from 8:30–11 p.m. at The Westin Buckhead Atlanta for an evening full of fun and laughter. This event will take place immediately following the Board of Governors dinner and will feature a DJ, dance floor and more.

The 2024 Signature Fundraiser will benefit the YLD's Public Interest Internship Program supporting law students and recent law school graduates with funding for unpaid full-time summer internships in public interest law. Last year, the YLD had an overwhelming number of applicants for a limited number of scholarships. We hope to continue our support of the public interest sector by awarding grants for law students to seek out unpaid internship opportunities. Together, we can make a meaningful difference statewide.

To learn more about sponsoring 2024 YLD Signature Fundraiser, please visit [www.gabar.org/signaturefundraiser](http://www.gabar.org/signaturefundraiser).



# Not Meant to Fit in a Box: A Young Lawyer's Reflection on "Barbie"



**Jurie  
Joyner**

**I am sitting in the nail salon by myself smiling across the aisle.**

In the spa chair across from me, there is a little girl celebrating her fourth birthday with her mother. It is her first time getting her nails done. She is curious, but excited about what is to come.

## Made to Empower Women

A few weeks ago I saw Greta Gerwig's new movie, "Barbie." I enjoyed playing with Barbie dolls growing up and thought it would be a sweet ode to girlhood and the iconic dolls. Turns out, it was that and much more. (WARNING: Spoilers ahead!)

The movie follows a mother, Gloria, who is trying to reconnect with her teenage daughter, Sasha. Sasha and Gloria played with Barbie dolls together during Sasha's childhood, but at some point Sasha became resentful toward Barbie dolls.

When Barbie leaves Barbie Land and visits the Real World, Sasha tells Barbie that she set the feminist movement back by making women feel bad about themselves. Barbie's reply is that she was made to do the opposite—to empower women. After all, "Barbie is a doctor, lawyer, senator and a Nobel prize winner."

Upon reflection, this was a reminder that my experience growing up, though personal to me, was not unique. At some point, we were made to believe that "girly" activities were not cool anymore, and that we were not good enough if we did not look like celebrities in magazines. We were told that slumber parties are "lame," and that we are not intelligent if we empathize or care too deeply. We were told that playing with dolls is childish—and at some point, we were solely responsible for surrendering to these beliefs.



Members of the YLD Women in the Profession Committee saw "Barbie" together on Oct. 19.

Around the same time, I began to take an interest in sports and started competing in travel softball. Playing multiple games every weekend for years with the same group of girls was one of the greatest decisions of my life. During games we were fierce competitors, and after games we would laugh together and talk about everything under the sun.

It was my first and dearest memory of girlhood and an introduction to discarding the belief that I had to choose to either be bold and strong or compassionate and understanding as a woman.

If the breaks between games were long enough, my mom would take me to the nail salon so we could get our nails done together, too. Other people thought it was silly, but I think she wanted to instill the belief in me that women can enjoy things and still be taken seriously on the field, in the classroom or in the boardroom. At least, that is what it taught me.

I was fortunate enough to grow up with my mom as my role model, who is the defi-

nition of a multi-dimensional woman. An immigrant from the Philippines, my mom worked hard to create a successful career in the corporate world. She credits her success to her motivation to provide us, her kids, better opportunities than she had.

My mom is objectively one of the kindest and most empathetic people I know. She is also hardworking, strong willed and business savvy. She is and has always been true to herself at home and at work.

## Breaking Generational Barriers

In Gloria's famous monologue in the "Barbie" movie, she states that it is impossible to be a woman because "we have to always be extraordinary, but somehow we're always doing it wrong."

She goes on to say, "you have to have money, but you can't ask for money because that is too crass. You have to be a boss, but you can't be mean. You have to lead, but you can't squash other people's ideas ... you have

to be a career woman, but always be looking out for other people.”

Gloria’s monologue reminds me of the barriers that women in my mother’s generation and in generations before had to break through to be where we are now.

As women in the legal profession and in the corporate world, we may feel obligated to take on the characteristics of our male counterparts because that is historically what has yielded success. There is also societal pressure that comes with being too much or too little of one or any of these characteristics.

As a young, female attorney starting my journey in law, I sometimes feel like the girl at the nail salon—curious and excited about what is to come, and about what I can accomplish in this profession.

In the “Barbie” movie, Lawyer Barbie expresses her feelings about an event that

happens in the movie. She says, “This makes me emotional and I’m expressing it. I have no difficulty holding both logic and feeling at the same time. And it does not diminish my powers. It expands them.”

I find this to be true. In my first year of being an attorney, I have witnessed many fellow women attorneys use their natural qualities as strengths in their practice. Sometimes this is exemplified as holding space for understanding in a case. Sometimes this is shown as following your intuition about something in a case that does not quite feel right. And sometimes, this is shown by standing your ground and speaking up, even when it may give you the reputation of being “aggressive” or “bossy.”

It has been an important lesson not to waiver from my own strengths, and confirmation that there is a seat at the table

for women lawyers of all personalities and backgrounds.

For me, the synopsis of the “Barbie” movie was: women do not have to “fit in a box” to be worthy. We do not have to dim our qualities or change ourselves to be worthy—in this profession or in general. In Barbie Land, everyone is “Barbie”—and their differences are celebrated.

### Dream Big

I am sitting in the nail salon smiling. I am hopeful that the little girl across the aisle will grow up in a world that celebrates her just as she is. And in a world that encourages her to dream big. *YLD*

*Jurie Joyner is an associate at Swift Currie in Atlanta and a member of the Entertainment & Sports Law Section of the State Bar of Georgia.*



## Welcome to the 2024 Leadership Academy Members

Austin Lee Bennett  
Samantha Michelle Beskin-Schemer  
Nicholas Matheson Booth  
Elizabeth Ann Boswell  
Matthew Bryan Caudell  
Thomas Alec Chappell  
Elizabeth Tate Crymes  
Charles Joseph Duvall  
Lane Christopher Gardner  
Mary Elizabeth Handte  
Brandi Meredith Holland  
Megan Howerter

Sarah Brantley Kirschbaum  
Darius Ladetric Lamonte  
Nathan Robert Miles  
Bianca Danielle Nawrocki  
Lyddy Ellen O'Brien  
Mary Lynn Paulson  
Sarah Elizabeth Richardson Trahan  
Markus Lee Russell  
Sharnell Sinae-Shante Simon  
Danielle Simpson  
Kelsie Mattox Speight  
Tomisha L.C. Stanford

Anthony Chris Stastny  
Holly Katherine Stephens  
Amelia Caroline Stevens  
Jonathan Bradley Stoye  
Michael Lee Thompson  
Emily Michele Walker  
Erin Elizabeth Wingo  
  
Co-Chairs  
James Forrest Banter  
Kindall Elizabeth Browning  
Samantha Marie Mullis

# The Robot Lawyer: A Perspective on Generative AI in the Legal Field



**Gerika  
Kelly**

**Of all the job opportunities I've received** via LinkedIn, the most memorable came from a growing California-based artificial intelligence (AI) software company. My legal services were being solicited, not for legal work per se, but as a legal expert to train, grade and expand the knowledge base of the company's AI software. In my eyes, I was being asked to train a robot (which is weird). However, my research into the prospective role, the company and the development of AI sent me down a rabbit hole of enlightenment, confusion and intrigue.

With the rising popularity of service companies like ChatGPT, generative AI is becoming a hot-button topic across industries. What exactly is generative AI? In the simplest of terms, it is a type of software that has been developed to simulate human characteristics such as creativity or problem-solving capabilities. Older, more inflexible AI software models lacked those elements. Adding a human touch to the software enables it to produce output similar to a human response. For example, older AI software could complete a more predictable task such as filling in a blank or completing a basic sentence. But, older AI's ability to predict is restricted to text it has seen before. Alternatively, when you submit a task to generative AI, the software has been trained by humans to respond as accurately and humanly as possible. You can also supplement the task with additional parameters in an effort to ensure the output is less robotic (*i.e.* tone, emotion, perspective, etc.).

I remember a task during my training with the software company where the software received a prompt to write a brief explanation of photosynthesis in the tone and voice of William Shakespeare. The task seemed odd and unconventional, but the



IMAGE GENERATED BY ADOBE EXPRESS AI

software returned a very poetic and romantic description of the scientific process that converts sunlight into plant food. My role was to evaluate the output using overly detailed rubrics and determine how well or poorly the output conformed to task requirements. This is where generative AI draws from human learning. While I thought I did an excellent job grading the software, my prospective employer apparently thought otherwise: my training score was 56/100. After setting my shattered ego aside, I realized that training AI is an advanced, complex task that sets the bar at an almost unreachable height. In effect, I just wasn't human enough.

So, what role does generative AI play in the legal field? It may be a sound solution for a short-staffed law firm or busy partner to complete simple tasks with some humanity. On the other hand, when a social media influencer circulates a video encouraging followers to fire and replace their lawyers with AI software, this should be a cause of concern for legal practitioners. I learned of the video from my colleague Kianna Chen-

nault, founder of Chennault Legal Group and Consulting. Chennault says, "I think ChatGPT and other AI resources are good for people looking for a [do-it-yourself] type of legal service; but for people looking to have legal work done for them, nothing can replace attorneys."

Will generative AI substantially deplete work for attorneys? Chennault doesn't think so: "Certain professions still need person-to-person contact. When someone comes to you at their lowest point, they want to talk to a person. They don't want to talk to a computer screen."

So long as there are humans to roam the Earth, software companies will continue their efforts to develop and perfect this technology. Generative AI is likely here to stay, but young lawyers: you are irreplaceable; never replicated or duplicated. Keep doing what you've always done. Keep being you. **YLD**

*Gerika Kelly serves as a corporate counsel for commercial transactions, and is a member of the YLD Representative Council.*



# YLD Fall Meeting Recap

On Nov. 10-12, the YLD traveled to the Charleston Harbor Resort & Marina in beautiful Charleston, South Carolina, for the Fall Meeting. The weekend was filled with networking opportunities and service to the public and the legal profession.

YLD President Brittanie Browning led the General Session on Saturday morning, which was followed by "Serving the Public With Disaster Relief," an insightful lunch and learn CLE facilitated by the YLD Disaster Legal Assistance Committee

and Alexandra Eichenbaum, an attorney in the Atlanta office of the Georgia Legal Services Program.

A heartfelt shoutout to YLD Secretary Virginia Josey for spearheading a service project serving BBQ at the Holy Smokes Festival, which raises awareness and funds for families affected by pediatric brain cancer. All festival donations support the Medical University of South Carolina Shawn Jenkins Children's Hospital and Ronald McDonald House Charities.

The weekend's much anticipated finale commenced with a fireside chat, featuring Supreme Court of Georgia Justice Verda M. Colvin, and moderated by Caroline Scalf of Parker Poe. Justice Colvin's powerful words left a lasting impact: "If service is beneath you, then leadership is beyond you." Thank you, Justice Colvin.

"Masquerade at the Billionaire Club," a murder mystery dinner at the Charleston Harbor Resort & Marina, wrapped up the evening and added an extra layer of fun. YLD



1. Supreme Court of Georgia Justice Verda M. Colvin (center) with fireside chat attendees; 2. (L-R) YLD Board of Directors members LaToya Williams and James Banter; 3. (L-R) YLD President Brittanie Browning and YLD Immediate Past President Ron Daniels serve food at the Holy Smokes Festival; 4. YLD Community Service Projects Committee Co-Chair Merry Layman dishes up BBQ at the Holy Smokes Festival; 5. (L-R) Alec Chappell, Tate Crymes, Mallory Fleming and Emily Long at the murder mystery dinner; 6. YLD members who participated in the community service project at the Holy Smokes Festival.

# On the Horizon: A Young Lawyer's Framework Through the Sunset of the Tax Cuts and Jobs Act of 2017



Jeremy  
Simpson

Practicing attorneys in fields such as tax law, business law, bankruptcy, family law and estate planning are likely well aware of many provisional changes to the Internal Revenue Code (IRC) by the Tax Cuts and Jobs Act of 2017 (TCJA).<sup>1</sup> However, many young lawyers entering the workforce over the next few years may not be aware of how the significant changes within the IRC will affect practice in most fields, nor how those changes will revert or change with the Act's sunset in 2025.

The TCJA is a significant package of changes to the Revenue Code of 1986, which is most known for doubling the standard deduction, increasing applicable exclusion amounts for estate taxes and reducing the corporate tax rate, amongst roughly 20 provisional changes across the IRC.<sup>2</sup> Overall tax rates were changed by the TCJA, which set out to modify the tax brackets and reduce most income tax rates, reduce the alternative minimum tax amounts and thin out the pool of estates impacted by the estate tax.<sup>3</sup> There is added incentive for employers to offer paid family and medical leave to their employees, and tax benefits are offered to investors who put capital into Opportunity Zones—distressed communities that do not require the investor to live within the zone boundaries.<sup>4,5</sup>

However, the TCJA carried with it some problematic elements, such as lack of any deduction on settlements or payments related to sexual harassment or sexual abuse if such settlement or payment is subject to a nondisclosure agreement.<sup>6</sup> While this may seem like a harmless provision, the difficulty and damages—by forcing victims of abuse to publicly identify their violator

and be taxed on their recovery of damages, or to keep from being taxed and keeping their violator's identity a secret—have the potential to be palpable. As well, qualified moving expenses are now subject to income and employment taxes; further, the moving expenses cannot be deducted unless the taxpayer is a member of the armed forces.<sup>7</sup>

While the TCJA affects myriad specialties of law, an important consideration for the young lawyer is how the Act affects specifically their practice and their employment. Sure, income tax and other potential personal life factors are affected by the Act, but how does the TCJA bleed over into the actual practice of law?

One important factor is client relations. From a networking perspective, a young lawyer seeking to take a potential “big client” out to an expensive sports event in the VIP box with high-end food and beverages would likely want to write that expense off as a business deduction for what was regarded as “entertainment purposes.” However, the TCJA blocked this deduction and made it so, regardless of circumstance, it cannot be used.<sup>8</sup> Additionally, depending on the specialty a young lawyer is venturing into,

they may need to know if an individual's estate is exempt from taxation or what tax rate applies to their capital gains and qualified dividends given the TCJA changes. This would be applicable in estate planning, divorce, bankruptcy and countless other sections of the legal landscape. Understanding exemptions and being able to discuss these implications with clients builds a sense of trust and ethos.<sup>9</sup>

Additionally, if a young lawyer has planned to fly solo or works in a partnership role in their firm, knowing the lay of the land when it comes to how the beneficial provisions, such as IRC § 199A, which allows a deduction of up to 20% of qualified business income for a law firm as a specified service trade or business (SSTB), provides support for their firm when it comes time to filing taxes.<sup>10</sup> Adjustments to the percentage figure depend on income, and knowing what the pass-through deduction is for firm owners will allow for the most capitalization on tax benefits.<sup>11</sup> For young lawyers getting started as an associate or an equivalent position, or for those working corporate or non-legal jobs, it is necessary to know the current tax rates





with the TCJA, how those can affect said lawyer's annual spending trajectory, and, once the Act sunsets in 2025, what the rate will return to.<sup>12</sup>

However, because the TCJA has a sunset clause does not mean the sunset clause is guaranteed to take effect, especially if there is legislative purpose in maintaining the TCJA. The TCJA could go the way of, for example, IRC § 108(a)(1)(E)—which was put into law with an initial sunset of Dec. 31, 2010, and has been repeatedly extended to, as it currently stands, Dec. 31, 2025—depending on whether Congress sees the Act as beneficial to the multiple goals that it was established to accomplish.<sup>13, 14</sup> Thus, a young lawyer knowing that their tax rate could rise from 22% to 25% because of the sunset, or knowing that the Act is continued through a much later date and that the rate of 22% will be extended, will lead to knowledge that can make said young lawyer more aware regarding financial security and spending limits.

The TCJA has faced scrutiny from some and been lauded by others. While there are benefits and drawbacks depending on the individual and the industry, the issues that a young lawyer is set to face as the original sunset period comes to a close are best faced with knowledge rather than merely handing off tax forms or duties to someone without thorough personal knowledge. The more a young lawyer researches the initially ominous-sounding details of the TCJA, the more they will find this truth: there is nothing to fear. *YLD*

*Jeremy Simpson is an associate at Weener Nathan Phillips LLP. He was a recipient of the State Bar of Georgia Tax Student of the Year Award in 2023.*

#### Endnotes

1. H.R. 1, 115th Cong. (2017).
2. "Tax Cuts and Jobs Act: A comparison for business," INTERNAL REVENUE SERVICE, Jun. 8, 2023. <https://www.irs.gov/newsroom/tax-cuts-and-jobs-act-a-comparison-for-businesses>.
3. *Id.*
4. *Id.*
5. 26 CFR 601.601.
6. IRC § 162(q).
7. IRC § 132(g)(2).
8. IRC § 274(a).
9. Gale et al., "Effects of the Tax Cuts and Jobs Act: A Preliminary Analysis," TAX POLICY CENTER, Jun. 13, 2018. [https://www.brookings.edu/wp-content/uploads/2018/06/es\\_20180608\\_tcja\\_summary\\_paper\\_final.pdf](https://www.brookings.edu/wp-content/uploads/2018/06/es_20180608_tcja_summary_paper_final.pdf).
10. IRC § 199A.
11. Gale et al. at 4.
12. Gale et al. at 28.
13. IRC § 108(a)(1)(E); Monica D. Armstrong, *From the Great Depression to the Current Housing Crisis: What Code Section 108 Tells Us About Congress's Response to Economic Crisis*, 26 AKRON TAX J. 70, 99 (2011).
14. Alli Sutherland, *Ghosting in Tax Law: Sunset Provisions and Their Unfaithfulness*, 46 HASTINGS CONST. L.Q. 479, 481-82. [https://repository.uclawsf.edu/cgi/viewcontent.cgi?article=2085&context=hastings-constitutional\\_law\\_quaterly](https://repository.uclawsf.edu/cgi/viewcontent.cgi?article=2085&context=hastings-constitutional_law_quaterly).

# HAWKS VS. JAZZ

## Tuesday, Feb. 27 | 7:30 p.m.

Come out to State Farm Arena for a night of enlightenment and entertainment with the Young Lawyers Division of the State Bar of Georgia!

All lawyers are welcome. Purchase your tickets today at [bit.ly/YLD\\_SPO1](https://bit.ly/YLD_SPO1).

### TICKET PACKAGE INCLUDES:

- One discounted ticket to the game
- \$10 concession credit voucher
- Entry to the pre-game panel with guest speaker Scott Wilkinson, Executive Vice President and Chief Legal Officer of the Atlanta Hawks!\*

\*Pre-game panel will begin promptly at 4:45 p.m. Must have game ticket for entry. Guests are encouraged to arrive 15 minutes early. Details on event confirmation and check-in will be sent at a later date.





# Subchapter V: An Expeditious and Economical Option for Small Businesses



**T. Alec  
Chappell**



**E. Tate  
Crymes**

**The Small Business Reorganization Act of 2019 (SBRA)**<sup>1</sup>—enacted on August 23, 2019, and effective on Feb. 19, 2020<sup>2</sup>—added subchapter V to chapter 11 of the Bankruptcy Code.<sup>3</sup> Chapter 11 deals with business reorganizations; generally a chapter 11 debtor remains in control of its business operations and can propose a plan to restructure its debts.<sup>4</sup> Subchapter V currently applies only to small businesses with aggregate debts of no more than \$7.5 million and features some significant differences from a traditional Chapter 11 case.<sup>5</sup>

First, Congress designed subchapter V “to move a case forward expeditiously, to keep expenses down for the debtor, and to provide ... an accelerated path to reorganize.”<sup>6</sup> The expedited nature of a subchapter V case remedied a problem identified by an American Bankruptcy Institute Commission in 2014—that chapter 11 had become too slow and too costly for small businesses.<sup>7</sup> In a subchapter V case, the Bankruptcy Court must hold a status conference no later than 60 days after the petition date “to further the expeditious and economical resolution of [the] case,” and the debtor must file a status report no later than 14 days before the conference.<sup>8</sup> Additionally, the debtor must file a plan no later than 90 days after the petition date, with an extension of that deadline available only “if the need for the extension is attributable to circumstances for which the debtor should not justly be held accountable.”<sup>9</sup> These deadlines, which do not exist in traditional Chapter 11 cases, “save money through shorter cases” and “require[] an earlier determination of whether the debtor is viable.”<sup>10</sup>

Second, the SBRA provides for a trustee to supervise and monitor subchapter V cases



while the debtor remains in possession of assets and operates the business.<sup>11</sup> The trustee is a disinterested person<sup>12</sup> uniquely charged with the duty to “facilitate the development of a consensual plan of reorganization.”<sup>13</sup> The trustee is responsible for overseeing the debtor’s compliance with the Bankruptcy Code;<sup>14</sup> yet, the trustee is not statutorily required to investigate the debtor’s financial affairs unless the court orders otherwise.<sup>15</sup> Therefore, the trustee’s role is less adversarial in nature.<sup>16</sup>

Third, subchapter V eliminates the so-called “absolute priority rule.” In a traditional Chapter 11 case, a plan of reorganization generally cannot be confirmed if a single impaired class of creditors rejects it.<sup>17</sup> But the court may confirm a plan notwithstanding that requirement “if the plan does not discriminate unfairly, and is fair and equitable” as to any impaired class.<sup>18</sup> The phrase “fair and equitable” is not merely “a vague exhortation to bankruptcy judges that they do the right thing[.]”<sup>19</sup> Rather, the Bankruptcy Code defines “fair and equitable” to mean, in pertinent part, that “the holder of any claim or interest that is junior to the claims of such class will not receive or retain under the plan on account of such junior claim or interest any property[.]”<sup>20</sup> Put simply, the

absolute priority rule requires creditors to be paid ahead of equity.<sup>21</sup>

The SBRA, however, explicitly redefined “fair and equitable” in subchapter V cases to eliminate the absolute priority rule.<sup>22</sup> Consequently, “equity holders [can] retain their ownership interests without paying all creditors in full[.]”<sup>23</sup> This change “should encourage more successful small business reorganizations by allowing owners to continue managing their businesses and enjoying the benefits of ownership.”<sup>24</sup> It has been called “groundbreaking” and “the single most critical distinction between a traditional Chapter 11” case and a subchapter V case.<sup>25</sup>

These three features of subchapter V, among many others not mentioned here, make it an expeditious and economical alternative for applicable small businesses. For a comprehensive study of subchapter V, bankruptcy practitioners should consult *A Guide to the Small Business Reorganization Act of 2019* by Hon. Paul W. Bonapfel.<sup>26</sup> YLD

*T. Alec Chappell is a career law clerk for Chief Judge Edward J. Coleman III, U.S. Bankruptcy Court for the Southern District of Georgia.*

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

## Endnotes

1. Pub. L. No. 116-54.
2. Hon. Paul W. Bonapfel, *A Guide to the Small Business Reorganization Act of 2019*, U.S. Bankruptcy Court for the Northern District of Georgia (revised June 2022), [https://www.ganb.uscourts.gov/sites/default/files/sbra\\_guide\\_pwb.pdf](https://www.ganb.uscourts.gov/sites/default/files/sbra_guide_pwb.pdf).
3. Small Business Reorganization Act of 2019, Pub. L. No. 116-54, 133 Stat. 1079.
4. Hon. W. Homer Drake Jr. and Karen D. Visser, *Chapter 11 Reorganizations* § 1:7 (2d ed. 2023).
5. 11 U.S.C. § 1182(1)(A). As originally enacted, the SBRA incorporated the debt limit of \$2,725,625 set forth in 11 U.S.C. § 101(51D). See § 2(a), 133 Stat. at 1079. In 2020, Congress temporarily raised the debt limit to \$7.5 million. Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, § 1113(a)(1), 134 Stat. 281, 310 (2020).
6. *In re HBL SNF, LLC*, 635 B.R. 725, 729 (Bankr. S.D.N.Y. 2022).
7. Robert J. Keach and Adam R. Prescott, *Balancing Act: How the Small Business Reorganization Act Facilitates Successful Reorganizations (And How Judicial 'Re-balancing' Could Affect That Success)*, 31 No. 6 J. BANKR. L. & PRAC. NL Art 1 (Jan. 2023).
8. 11 U.S.C. § 1188(a), (c).
9. 11 U.S.C. § 1189(b).
10. Keach and Prescott, *supra* note 7.
11. 11 U.S.C. § 1183(b).
12. 11 U.S.C. § 1183(a).
13. 11 U.S.C. § 1183(b)(7).
14. *In re Major Model Management, Inc.*, 641 B.R. 302, 323 (Bankr. S.D.N.Y. 2022) (citing 11 U.S.C. § 1183).
15. 11 U.S.C. § 1183(b)(2).
16. *In re 218 Jackson LLC*, 631 B.R. 937, 947 (Bankr. M.D. Fla. 2021) ("Traditionally, trustees tend to be adversarial to the debtor as a result of their duties in protecting the estate and creditors.").
17. 11 U.S.C. § 1129(a)(8).
18. 11 U.S.C. § 1129(b)(1).
19. Alabama Department of Economic & Community Affairs v. Ball Healthcare-Dallas, LLC (*In re Lett*), 632 F.3d 1216, 1228-29 (11th Cir. 2011).
20. 11 U.S.C. § 1129(b)(2)(B)(ii).
21. *In re Arnold*, 471 B.R. 578, 593-96 (Bankr. C.D. Cal. 2012).
22. See 11 U.S.C. § 1181(a) & 1191(c).
23. *In re Seven Stars on the Hudson Corp.*, 618 B.R. 333, 340 (Bankr. S.D. Fla. 2020).
24. William L. Norton, III, and James B. Bailey, *The Pros and Cons of the Small Business Reorganization Act of 2019*, 36 EMORY BANKR. DEV. J. 383, 385 (2020).
25. Jonathan P. Friedland, *Strategic Alternatives For and Against Distressed Businesses* § 5:9 (2023 ed.).
26. Bonapfel, *supra* note 2.



## Ethics dilemma?

Lawyers who would like to discuss an ethics dilemma with a member of the Office of the General Counsel staff should contact the Ethics Helpline at 404-527-8741 or toll free at 800-682-9806, or log in to [www.gabar.org](http://www.gabar.org) and submit your question online.

# The Important Role of SAAGs in Juvenile Court and Domestic Matters



**Emily Christine Long**

**Special Assistants to the Attorney General (SAAGs)** are outside counsel appointed by the Attorney General's Office to represent various state agencies. In juvenile court, SAAGs represent the Georgia Division of Family and Children Services (DFCS) in dependency hearings to protect the safety of our youth.

When a referral is made regarding a safety concern in a home, DFCS has a few options to choose from: (1) the case is "screened out" and nothing occurs, (2) the minor child can remain in the home under a family preservation case while DFCS provides services to the family or (3) the minor child may be removed from the home and their legal custodian's care. SAAGs assist DFCS caseworkers in deciding which route to take.

If a caseworker believes a child needs to be removed from their home, they will hold a case staffing with the SAAG. During the removal staffing, DFCS provides the SAAG with important facts regarding the case, such as the child's age, date of birth, address and immediate safety concerns. The SAAG then assists in determining if the child is at imminent risk of harm and whether the safety concerns can be addressed by means other than removal. In the event a removal must occur, the SAAG will contact the on-call judge for a Dependency Removal Order which gives temporary custody of the minor child to DFCS.

Once a child is placed in the temporary custody of DFCS, a Preliminary Protective Hearing must be held within 72 hours of the emergency removal. The SAAG must establish that there is probable cause to find the child dependent. If the child is deemed dependent and ordered to remain in foster care, an Adjudication Hearing must be



scheduled within 10 days of DFCS filing a Petition for Dependency.

The SAAG must then file a Petition for Dependency on behalf of the DFCS within five days of the Preliminary Protective Hearing if the child is ordered to remain outside of the home, and within 30 days if the child remains in the home. If the child is deemed dependent and not ordered to remain in foster care, the Adjudication Hearing must be held within 60 days of the date the Petition for Dependency was filed.

If not held in conjunction with an Adjudication Hearing, the Disposition Hearing is the next step in the juvenile dependency process and must be completed within 30 days of the Petition for Dependency being filed. The SAAG will hold staff meetings with DFCS to determine if DFCS is making reasonable efforts to reunify the child with his or her family through the family's case plan.

The case plan ensures that all parties—DFCS, the parents and the child—are participating to assist in facilitating reunification.

At the conclusion of the Disposition Hearing, the court shall set a date and time for the first periodic review hearing, also known as the Initial Review Hearing, and subsequent Permanency Plan Hearings. A Permanency Review Hearing shall be held no later than nine months after the child entered foster care if the child was under the age of seven at the time the Petition was filed, or no later than 12 months after the child entered foster care if the child was above the age of seven at the time the Petition for Dependency was filed.

SAAGs are the point of contact for parents' attorneys and the Guardian ad Litem to obtain information from DFCS. SAAGs assist DFCS in communicating case plan goals to the parties and their attorneys, scheduling visitation between the parties, ensuring that state guidelines for hearings are met and advising DFCS on how to proceed with cases based on the facts of each case.

SAAGs are seldom involved in private custody proceedings and divorces. However, if one party sends DFCS a subpoena



for records, the SAAG will make an appearance, likely to argue a Motion to Quash the subpoena or to be present for an In Camera inspection of the subpoenaed documents. If you ever find yourself in private litigation needing access to DFCS records

or additional information regarding a specific case, you will want to contact the SAAG assigned to the county that holds the records.

At the end of the day, SAAGs represent DFCS and assist the Georgia Division of

Family and Children Services in protecting the youth in the state of Georgia. <sup>YLD</sup>

*Emily Long is an associate at Vayman & Teitelbaum, P.C., and a northern district representative on the YLD Representative Council.*

# JUDGING PANEL VOLUNTEERS NEEDED

**Judging Panel volunteers are needed for the 2024 Georgia High School Mock Trial regional, district and state finals competitions!**

Members of the State Bar of Georgia have supported the High School Mock Trial Competition for 35 seasons. We are asking for a few hours of your time as a presiding judge or evaluator (juror) to help us achieve a successful 36th season.

**You can receive 1 Hour of CLE credit when you judge or score a round.**

**EARN  
CLE**

Regional Competitions  
Feb. 4–10

District Competitions  
March 2–3

State Finals Competition  
March 22–24

► For more information, contact the Mock Trial Office:  
**404-527-8779 | [mocktrial@gabar.org](mailto:mocktrial@gabar.org)**



State Bar  
of Georgia





Jena Emory, Editor  
Siena Gaddy, Editor  
The YLD Review  
104 Marietta St. NW, Suite 100  
Atlanta, GA 30303

# 2024 MIDYEAR MEETING

Jan. 11-13 | The Westin Buckhead Atlanta  
Atlanta, Georgia

Visit [www.georgiayld.org](http://www.georgiayld.org) for more information.