

# Henry County Bar Association

Promoting the legal profession in Henry County and providing fellowship for its members.

## You are Cordially Invited . . .

**The 2018 HCBA Fall CLE Conference is set for August 24-25.**

Join us at the Savannah Marriott Riverfront Hotel for the HCBA 2018 CLE Conference. Discussions will include topics on family law, social media, criminal law, jury selection and ethics with speakers Melissa Malcom, Ann Miller, Elissa Shrock, Terri Sutton, Judge Chafin, Pandora Palmer, Amanda Flora, Judge Amero, D.A. Darius Pattillo & Solicitor Pam Bettis, and Amanda Clark Palmer.

Don't forget to reserve your spot by Monday, August 6 by contacting Treasurer Casey Crumbley, or for more information, contact any of the HCBA officers for an informational flyer. We hope to see you all there!

June 2018 Edition

Upcoming Events:

No HCBA Luncheons for June or July

July

26 Drug Court Graduation

August

24-25 HCBA Fall CLE Conference in Savannah

**AND . . .** Judge Amero invites you to support the 4 Drug Court graduates in his Courtroom at 4 p.m. on July 26, with special guest Georgia Supreme Court Justice Michael P. Boggs. Congratulations to all of the graduates for all of their hard work!



## April and May Law Day Events



### Thank You to All Who Attended!

Both the April and May Law Day Events were well attended by HCBA members. We all enjoyed Georgia Court of Appeals Judge John Ellington's presentation on the Separation of Powers, Framework for Freedom in April.

In May, Judge Amero hosted 40 fifth grade students from Henry County for a presentation on Separation of Powers, Day on the Bench. Students had a chance to learn about the Court system and Separation of Powers. That event coincided with the unveiling of the portrait of the Hon. Wade M. Crumbley and was also attended by special guest Georgia Supreme Court Chief Justice P. Harris Hines.

**A BIG thank you to all who participated in the Georgia Legal Food Frenzy!**

**Because of you, Georgia families will not go hungry!**

## 2 Accountability Courts

Guest article courtesy of: Craig Ogilvie, Director Henry County Accountability Court

### New Veterans Treatment Court Begins July 1 in Henry County

Since 2009, the criminal justice system in Henry County has tried to find better and more effective ways to deal with those who have diagnosed substance abuse and mental health disorders.

Beginning with Judges Powell and Reynolds and some other visionaries tackling the mentally ill committing crimes in our community, an order was filed in 2009 creating the Probate Resource Court by the judges of the State Court led by Chief Judge Studdard and signed off on by Judges Blount, Chafin, and Harper. In 2011, The Judges of both Superior and State Court led by Chief Judge McGarity and Chief Judge Ben Studdard respectively, established the Mental Health Court, otherwise known as Resource Court, by order of the respective courts they represent moving it out of Probate Court. These orders were signed off on by the sitting judges of those courts at the time including Judges Crumbley and Amero for Superior Court and Judges Blount, Chafin, and Harper for State Court. Also, in 2011 the Adult Felony Drug Court began to operate specifically focusing on felony drug related offenses and crimes with underlying drug issues.

In the following years, we've seen much success with these two programs. The judges recognized that it's not a matter of "throwing the book" at defendants which has not proven effective with these particular defendants but while holding them accountable to their community, our community, and to the rule of law, they can be handled with a level of compassion that recognizes these defendants cannot make quality life decisions which affect all of us in the community.

One way we measure our results is by the numbers. With that, we've seen 278 participants come through the programs with 96 completing them successfully but only 18 of those recommitting offenses. That's an 18% recidivism rate. Compared to the recidivism of those who do not receive this type of treatment and accountability of over 78% we are proud so note that we've reduced recidivism in Henry County by 60%!

Another way we measure our results is the effect on participants' lives and those in our community with whom they are connected. Families are restored or new families created, children are back with parents, jobs are obtained and even created by the entrepreneurs in our participants. Now, instead of costing the community tax dollars spent on jail, court, indigent health care, crime expenses, repeat offenses, law enforcement expenses, etc., the participants are sharing in the community with paying taxes, investing in business and even providing job opportunities to others who have entered into the program. It's a huge win-win for all.

Now, we have come to the place in our history to add a much needed and special component in Accountability Courts with a Veterans Treatment Court. The BOC has expressed support along with other local leaders and community partners. It is a vital part of our community support especially with having a large Veteran population in Henry County. Judge John "Trea" Pipkin, III has enthusiastically accepted the mantle of presiding over this important program. Now is the time to serve those who have served us with compassionate accountability that answers justice and humanity. In addition to chronic mental illness, substance abuse and traumatic brain injury, the Veteran has unique support needs that will be our focus. Through partnerships with the Veterans Administration and other Veterans support groups in our area, we will be able to see success and we are most grateful. Veterans Treatment Court will be created 1 July 2018. The BOC has approved the request for grant funding to implement the program and we have begun to build the infrastructure of support. It's a continuation of great things happening in Henry County.



# 3 Entertainment Tax Deduction Changes

## What happened to Entertainment Deductions in 2018?

On December 22, 2017 congress passed the Tax Cuts and Jobs Act (TCJA). This legislation was far reaching and changed the rules for many tax entities. One of the changes in the TCJA affects the deductions for Meals and Entertainment.

The TCJA eliminates the deduction for entertainment expenses. Prior to the enactment of the TCJA, taking clients or prospects to things like sporting events, the theater, concerts, or fishing trips were all deductible under Meals and Entertainment. These types of activities are no longer deductible beginning in 2018.. The act also eliminates deductions for expenses incurred for entertainment facilities such as a skybox or a membership in a club organized for business or social purposes. Any meals or drinks purchased during these entertainment activities is also eliminated.

You may ask yourself, well what is left to be deducted after all of the above eliminations. Below is a summary of the deductibility of business meals:

- Meals at an entertainment facility (i.e. sporting event) Non Deductible
- Meals with clients/prospects **with** substantial business discussions 50% Deductible
- Meals with clients/prospects **without** substantial business discussions Non Deductible
- On-premise meals provided for the convenience of the employer 50% Deductible
- Meal reimbursements for employees while traveling on business 50% Deductible
- Free meals to employees from an on-site dining facility 50% Deductible
- Holiday party of social events for employees 100% Deductible

Clients should keep in mind a few things when reviewing their 2018 policies. The effective date of these changes are for expenses incurred after December 31, 2017 without any regard to the client's year end. Businesses will also need to consider the impact of the new law on sponsorships and charitable events. Sponsorships may include a round of golf or game tickets with the advertising benefits. Under the TCJA, the golf or game tickets will be non-deductible with the remainder of the cost still deductible as advertising.

**About the Author:** Toni Schwahn, is a Partner at Whaley Hammonds Tomasello, P.C., located in suburban Atlanta. Her practice includes tax, accounting and consulting services for mid-sized businesses with a special focus on the professional services industry.

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If you have an idea for a story or information you would like to share, please contact one of the 2018 HCBA Officers:

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