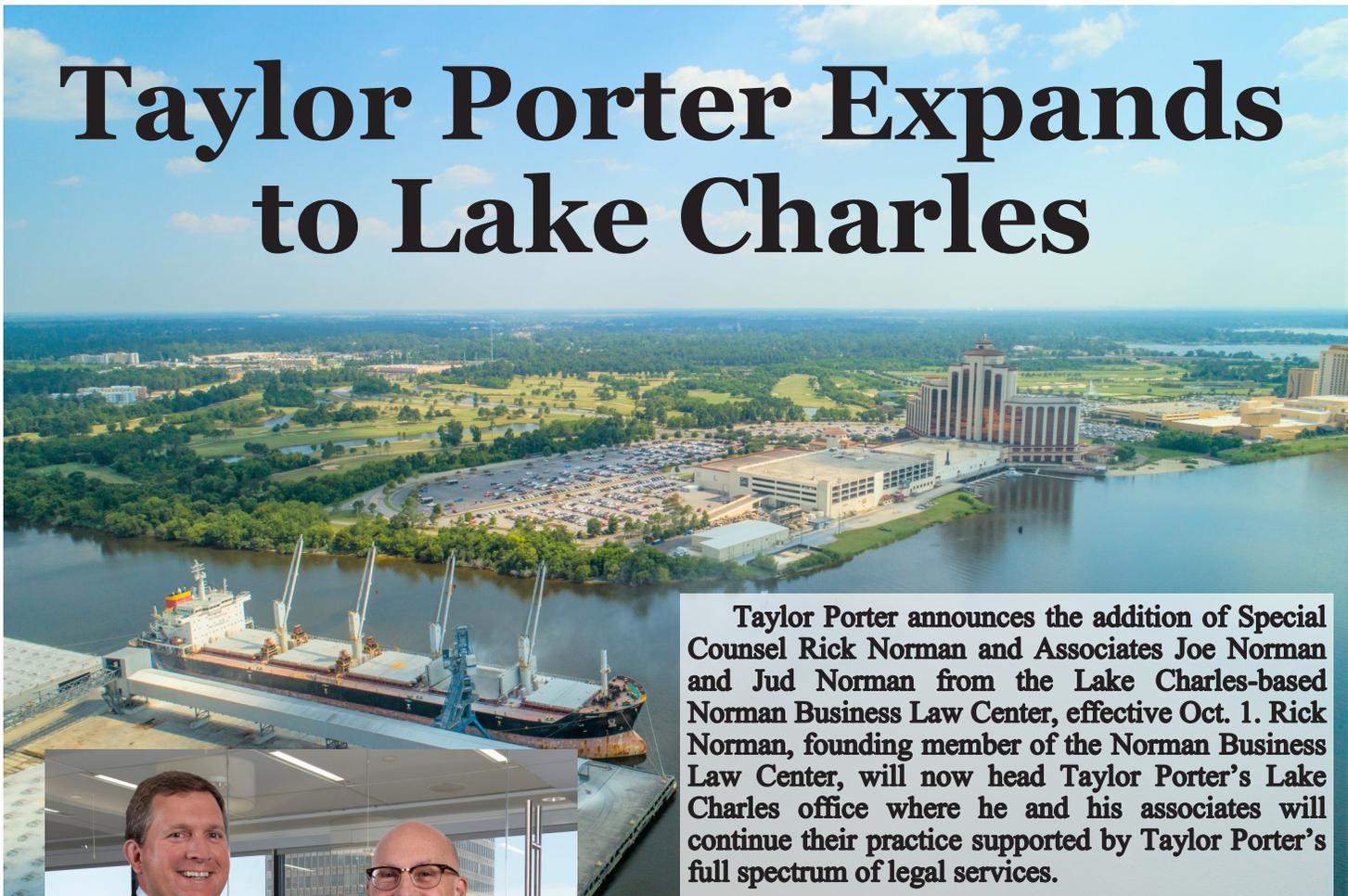


Taylor Porter Expands to Lake Charles



Taylor Porter announces the addition of Special Counsel Rick Norman and Associates Joe Norman and Jud Norman from the Lake Charles-based Norman Business Law Center, effective Oct. 1. Rick Norman, founding member of the Norman Business Law Center, will now head Taylor Porter's Lake Charles office where he and his associates will continue their practice supported by Taylor Porter's full spectrum of legal services.



Bob Barton, Taylor Porter Managing Partner, and Rick Norman, founding member of Norman Business Law Center, announce a merger between the two law firms.

Norman has represented the Lake Charles business and industrial community since 1985 in commercial transactions, litigation, employment, construction and industry, and healthcare matters.

“We recognized the opportunity to expand into one of the fastest growing areas in Louisiana. The longstanding success of Rick Norman’s law practice combined with the quality of client service he has provided in Lake Charles made the addition a perfect fit for Taylor Porter,” said **Bob Barton**, Taylor Porter Managing Partner. “The regional growth of Taylor Porter into the Lake Charles market aligns with our firm’s strategic plan and enhances our ability to serve the legal needs of our existing clients who are doing business in Lake Charles and southwest Louisiana.”

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Alcohol Delivery Begins in Louisiana

By **Richard Easterling**, Special Counsel
richard.easterling@taylorporter.com

The Louisiana Office of Alcohol and Tobacco Control (ATC) issued the first permits allowing Louisiana retailers to deliver alcoholic beverages in the state. The permits allow the companies to deliver to consumers using their own employees.

At this time, the agency has not received any applications for third-party delivery companies, but six retailers and restaurants have applied: Brady's Wine Warehouse, Elio's Wine Warehouse, The Wine Sellers, RedZone Liquor, Hank's Seafood and Supermarket, and Central City BBQ, according to the Louisiana Office of Alcohol and Tobacco Control.

House Bill 508, by Rep. Chris Leopold, R-Belle Chasse, set up the rules for Class B liquor retailers to bring factory-sealed beverages to residences during their authorized store hours. House Bill 349, by Rep. Thomas Carmody Jr., R-Shreveport, authorized Louisiana Alcohol and Tobacco Control to issue permits for the delivery of low-alcohol-content beverages by restaurants, grocery stores, package houses and third parties. Permits cost \$250 for restaurants, package houses and grocery stores that deliver direct and \$500 for third parties hired to do the delivery.

The regulatory work of Taylor Porter attorneys in Alcoholic Beverage Licensing and Related Enforcement Issues encompasses all phases of alcohol beverage licensing and enforcement, working with our clients through the regulated industry that can present multiple and at times, complex, local, state, and federal compliance issues. They assist clients in applying and maintaining alcohol and tobacco licenses as well as renewing and handling changes which affect their licenses.



Alcohol Delivery Begins in Louisiana

Richard Easterling
Alcoholic Beverage Licensing and
Related Enforcement Issues
LEGAL INSIGHT

TAYLOR PORTER
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New Salary Level for Overtime Exemptions Effective January 1, 2020

By **Tom Peak**
Partner

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NEWS ALERT

The United States Department of Labor (DOL) has announced the new salary level for overtime exemptions (Executive, Administrative and Professional) will be \$35,568 per year (\$684 per week). Nondiscretionary bonuses and incentive payments (including commissions), paid at least annually, may be used to satisfy up to 10% of the \$35,568 salary requirement. The "highly compensated" employee level will be \$107,432 per year. The final rule will be effective Jan. 1, 2020, and is estimated to make more than 1 million U.S. workers overtime-eligible, according to the DOL. The regulations implement the Fair Labor Standards Act (FLSA)'s overtime mandate.



Employers can count non-discretionary bonuses, incentives including commissions to satisfy up to 10% of the required salary level (\$35,568), as long as those bonuses are paid at least annually. The FLSA's exemption threshold for highly-compensated employees will be set at \$107,432, higher than the previous threshold of \$100,000. Future updates to the earnings thresholds will occur through "notice-and-comment" rulemaking. The Department of Labor originally proposed the new overtime rule in March 2019. For 15 years, the minimum salary threshold required for US workers to qualify for the Fair Labor Standards Act's "white-collar" exemptions from overtime has been \$23,660 per year.

Norman Has Represented Southwest Louisiana Business, Industry for 35 Years

- CONTINUED FROM PAGE 1



Lake Charles is one of the fastest-growing metro areas and is projected to add 6,800 jobs over the next two years at a 3.1 percent job growth, according to economist Loren Scott's annual Louisiana Economic Outlook.

From major industrial expansions along the Calcasieu Ship Channel and the Mississippi River, and from Baton Rouge to the mouth of the river, more than \$110 billion in industrial expansions have been announced in these areas from 2012-2019.

"As we look to better meet our clients' needs, joining Taylor Porter is an ideal match that will enable us to be more diverse in the practice areas of representation that our clients are increasingly requiring," said **Rick Norman**. "We were impressed by Taylor Porter's more than 100-year reputation as a strong, solid Louisiana firm, its high ethical standards and experience in complex litigation and transactions over a wide range of practice areas, all of which benefit our client base."

With the addition of Rick, **Joe Norman**, and **Jud Norman**, Taylor Porter has expanded its attorney base by nine attorneys over the last year. Taylor Porter has strengthened its estate planning and tax practice by adding three attorneys: **Rebecca Hinton**, **Justin Mannino**, and **Ryan Gonzales**. Taylor Porter has also added commercial law and transactions attorney **Jess Frey**. Attorneys **Will Patrick** and **Michael Grace** have been added to the firm's general commercial litigation practice.

With 80 attorneys practicing across more than 30 practice areas, Taylor Porter's capabilities cover the complete spectrum of civil law, including state and federal trial and appellate practice. Taylor Porter is the exclusive Louisiana law firm member of the MSI Global Alliance, enabling the Firm to source local expertise wherever in the world clients are doing business.



From left: Joe Norman, Rick Norman, and Jud Norman

Meet Our New Attorneys

Rick Norman has been practicing since 1980 in the areas of business law and commercial litigation. He is the author of two legal treatises on business law used by practitioners and law schools: *Louisiana Employment* (Thomson Reuters), and *Louisiana Corporations* (Thomson Reuters). Rick was selected a "Top Rated Lawyer" in the field of commercial litigation by *Acadiana Profile* Magazine and Martindale-Hubbell. He is currently the vice-president of the Louisiana State Law Institute, an arm of the Louisiana legislature that studies and drafts legislation. Rick also serves on Law Institute committees that are rewriting the Louisiana Wage Payment Act and the Louisiana Limited Liability Companies Law. He is a member of the Employment Law Advisory Commission for the Louisiana State Bar Association Board of Legal Specialization. Rick taught business entities law and employment law at McNeese State University for many years, and lectures and writes extensively on business law topics. He also contributed a chapter for a college textbook on the effect of the First Amendment on business.

Joe Norman practices commercial law, commercial litigation, corporate transactions, and prosecuting and defending federal and state employment law actions. Joe is co-author of *Louisiana Employment* (Thomson Reuters). Joe advises businesses on compliance with federal and state laws concerning employee rights and benefits, including the Fair Labor Standards Act (FLSA), the Americans with Disabilities Act (ADA), and the Family & Medical Leave Act (FMLA). Joe earned his B.A. from McNeese State University in 2012 and his J.D. from the LSU Paul M. Hebert Law Center in 2015.

Jud Norman practices commercial law and litigation, and is a contributor to both the *Louisiana Corporations* and *Louisiana Employment* treatises. Jud earned his B.S. from Louisiana State University in 2007. He practiced as a certified Mental Health Specialist before attending Southern University Law Center. Jud was admitted to the Louisiana Bar in 2017.

Prince's Family Estate Fight Provides Valuable Lesson in Getting a Will in Order

By Rebecca Hinton, Special Counsel
rebecca.hinton@taylorporter.com

It's probably safe to say that very few people care to think about, and plan for, their deaths. But as Benjamin Franklin said, "in this world nothing can be said to be certain, except death and taxes." Cue the musical artist icon formerly known as "The Artist Formerly Known As Prince." Three years ago in April 2016, Prince died from an accidental opioid overdose at his Paisley Park home outside of Minneapolis.

Prince's death being tragic and unexpected; there was no will left behind, and Prince's heirs – six siblings – have been unable over the last three years to retrieve any money from the estimated \$200 million in estate value until all confusion is cleared between the bank, estate executor, and the IRS.

As previously reported in several media outlets, including *Forbes*, and most recently *USA Today* (many of the documents in the case are heavily redacted), there is an issue of the value of the estate, and whether it has increased or decreased from the time of Prince's death. It is also not clear, according to *USA Today*, why the estate has not paid tax bills due to the state of Minnesota and the federal government. A will would likely have been helpful to reduce the tax bill to the federal government and the state of Minnesota that totaled 56% of the value of his estate. The heirs' dissatisfaction with the estate administrators has grown, leading to their latest effort to gain more control over spending: So far, administrators have spent \$45 million, including \$10 million in legal fees, the heirs claim in documents. So the lesson in the estate planning world from Prince's Death: 'For the sake of your family, get a will in place before it's too late.'

Avoid Litigation Issues with a Last Will and Testament

You don't have to be a millionaire to have a need for a Last Will and Testament. The issues presented in the aftermath of Prince's death are issues that can arise when anyone passes away without undertaking adequate estate planning. Oftentimes in these battles, the litigation attorneys are the only ones who "win." As estate planning attorneys, we work to help clients avoid these litigation trials since many of these battles and costs can be avoided with proper planning. Through proper planning, clients can avoid paying excessive legal fees, protect loved ones from battles amongst each other and creditors, and most



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ESTATE PLANNING
LEGAL INSIGHT

Who Gets Prince's "Little Red Corvette?"
Family Estate Fight Over \$200 Million Provides Valuable Lesson to Get a Will in Order

◇ By Rebecca Hinton ◇ Taylor Porter ◇ rebecca.hinton@taylorporter.com

importantly, maintain family relationships that can be strained through the course of litigation over pre- and post-death matters.

Basic Estate Planning Paperwork

When we work with clients on estate planning matters, we often prepare a Last Will and Testament, a Medical Power of Attorney, and a General Power of Attorney for each individual.

A Last Will and Testament dictates who can handle the transfer of the client's assets after their death, as well as who will receive their assets upon death.

In addition to a Last Will and Testament, Medical and General Powers of Attorney can also help clients designate who can make medical and financial decisions for them in the event that they cannot do so. Properly crafted Powers of Attorney can help individuals avoid costly, and often emotionally taxing, interdiction proceedings in the unfortunate event that an individual suddenly cannot make decisions or care for himself.

Establish a Trust for Your Children

Most people should have a Last Will and Testament in place. For families with minor children, a Last Will and Testament can provide who will manage funds for your surviving spouse and children in the event of an untimely death, and also provide for who will take care of your children in the event that

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40 Taylor Porter Attorneys Selected “Best Lawyers”; Eight Named “Lawyers of the Year”

Forty Taylor Porter attorneys are included in the *Best Lawyers in America*® 2020 – an annual list compiled since 1983 and based on a peer-review survey in which more than 50,000 leading attorneys cast nearly five million votes on the legal abilities of other lawyers in their practice areas. *Best Lawyers* publishes its attorney listings in partnership with *U.S. News & World Report* and other media partners. The goal of the rankings is to help those who need legal services identify highly respected attorneys.

Eight Taylor Porter attorneys received *Best Lawyers* “Lawyer of the Year” recognitions, which are awarded to attorneys with the highest overall peer feedback for a specific

practice area and geographic location.

Taylor Porter “Lawyer of the Year” honorees in Baton Rouge for 2020 include:

- Amy Groves Lowe - Litigation - Insurance
- Anne Crochet - Litigation - Environmental
- Brett Furr - Litigation - Real Estate
- Eugene Groves - Litigation - Construction
- Skip Philips - Litigation - Banking and Finance
- Mary Hester - Trusts and Estates
- Michael Walsh - Criminal Defense: General Practice
- Patrick Seiter - Healthcare Law



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BOB BARTON	JOHN STONE CAMPBELL III	PRESTON CASTILLE	ROBERT COCO	MIKE CRAWFORD	ANNE CROCHET	VICKI CROCHET	JEANNE DAVIS	PAUL DICHARRY	NANCY DOUGHERTY
									
DICK EASTERLING	TOM EASTERLY	JIM ELLIS	RYAN FRENCH	BRETT FURR	KATIE GOODSON	GENE GROVES	ANN HALPHEN	MIKE HART	MARY HESTER
									
REBECCA HINTON	EDDIE HUGHES	ERIN SAYES KENNY	AMY LAMBERT	AMY GROVES LOWE	LLOYD LUNCEFORD	JOHN MCDERMOTT	SHELBY MCKENZIE	BARRYE MIYAGI	ASHLEY MOORE
									
JOHN MURRILL	MIKE PARKER	SKIP PHILIPS	TIM POCHÉ	JOHN RUNNELS	PATRICK SEITER	ADAM THAMES	FRED TULLEY	MIKE WALSH	MAC WOMACK

Taylor Porter Honored Among “Best Places to Work” for Sixth Consecutive Year



For the sixth consecutive year, Taylor Porter was ranked as one of the “Best Places to Work in Baton Rouge” by the *Greater Baton Rouge Business Report* in the publication’s 2019 rankings of companies, announced today at an awards breakfast ceremony held at the Crowne Plaza. The awards program is a project of the *Greater Baton Rouge Business Report*, the Greater Baton Rouge Society for Human Resource Management and Best Companies Group.

Taylor Porter Managing Partner **Bob Barton** accepted the award on stage from JR Ball, Executive Editor at the *Business Report*. Taylor Porter has been honored among the *Business Report*’s “Best Places to Work” since the program’s inception in 2014. The survey and awards program was created to identify, recognize and honor the best places of employment in Baton Rouge. Companies entered a two-part process to determine the “Best Places to Work in Baton Rouge.” The first part consisted of evaluating each company’s workplace policies, practices and demographics, while the second part consisted of an employee survey to measure the employee experience.

Important for Businesses to Have Succession Plans

- CONTINUED FROM PAGE 4

both parents pass away. Even as children attain the age of majority at a “young” 18 years of age, a Last Will and Testament can protect your children through their early adult years, or even later in life. This establishes a trust that can provide funds for your child’s living, education, and health related expenses until they reach an age (often past majority), where they are best able to manage their financial affairs on their own.

For married couples of all ages, a Last Will and Testament can provide more flexibility and freedom for a surviving spouse’s use of the family assets that are not automatically provided if an individual does not have a Last Will and Testament. For individuals whose children are grown and self-sufficient, a Last Will and Testament can still clearly dictate the wishes of the individual as to the handling of their assets and affairs, to avoid disputes among loved ones after their deaths.

Planning Documents, Succession Plans for Business Owners

For individuals who own closely-held businesses, it is also important for these individuals to consider proper planning for their businesses. This will ensure that these business assets remain available, and your family financially benefits from the business, upon and after your passing. Such planning can be undertaken in the form of a Buy-Sell Agreement, Operating Agreement, or Shareholder’s Agreement.

While the considerations at play in making these decisions can be difficult and trying, having these documents in place can provide peace of mind to a client. Proactively undertaking this type of planning can save clients tens of thousands of dollars in the long-run, protect family assets and legacies, both financially and personally, and be well-worth the time and expense on the front-end.

About Rebecca Hinton: Practicing since 2006, Taylor Porter Special Counsel Rebecca Hinton represents individuals and businesses in the areas of federal, state and local taxation; tax controversies; estate planning; business matters; successions; and trusts. Rebecca is ranked by her peers among the Best Lawyers in America®.



Rebecca is an adjunct professor at Louisiana State University Paul M. Hebert Law Center, and frequently presents at CLE and other seminars on the topics of federal estate and gift taxation, estate planning, and federal taxation.

Rebecca serves as secretary of the Estate & Business Planning Council of Baton Rouge, an interdisciplinary organization for professionals involved in estate planning.

COMMUNITY CORNER

Philips to be Honored Among 2019 Baton Rouge Area Volunteer Activists



Taylor Porter Partner **Skip Philips** will receive the prestigious Baton Rouge Area Volunteer Activist (BRAVA) Award from The Emerge Center and The Emerge Foundation.

The 48th annual Baton Rouge Area Volunteer Activist awards will take place on Friday, November 22, 2019, at The Renaissance Hotel. Each year, this awards luncheon honors a class of individuals who give their time and talents to organizations across our community, above and beyond volunteer requirements, for the betterment of the Greater Baton Rouge area.

Combined with his dedicated hours of personal volunteer service, and embodying a model of “corporate community citizen” through his years of leadership as former Managing Partner, Philips encourages his colleagues to continually give back to the community. There are very few organizations in Baton Rouge that Philips hasn’t positively impacted. In the community, Philips is board treasurer of the Louisiana Bar Foundation. He serves on the boards of directors of Baton Rouge Area Chamber of Commerce, Our Lady of the Lake Regional Medical Center, Louisiana Appleseed, Cadets of the Ole War Skull, and Cristo Rey Baton Rouge Franciscan High School, in which he chairs the school’s Corporate Work Study program board. Through Philips’ leadership and board service with Our Lady of the Lake, Taylor Porter annually hosts “Driving the Future Downtown Day” to fundraise for Children’s Hospital.

Announcing the



2019 BATON ROUGE AREA VOLUNTEER ACTIVISTS

*The 2019 Baton Rouge Area Volunteer Activists (BRAVA) honorees, presented by The Emerge Foundation, include top row from left: Kathleen Howell, Nial Patel, Susan Eaton, Darrel Papillion, and Kathy Fletcher Victorian. Bottom row: Mathew Laborde, Roberta Guillory, **Skip Philips**, Lillie Petit Gallagher, and Ernesto Johnson, Emerging Activist: Skye Taylor*

Goodson Co-Chairs Mary Bird Gala

Taylor Porter Special Counsel **Katie Goodson** co-chaired a successful 2019 Mary Bird “Gala Goes Global” fundraiser that took place on Sept. 12 at L’Auberge. Raising \$465,000, the international-themed event drew 1,000 attendees to benefit cancer patients and families.

Attorneys **Robin Toups** and **Ashley Meredith** served on the Planning Committee, while Managing Partner **Bob Barton** served on the Host Committee.

Taylor Porter has been a longtime supporter of Mary Bird Perkins Cancer Center, which provides comprehensive care at every stage of the cancer journey.



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Founded in 1912 in Baton Rouge, Taylor Porter is Louisiana's Law Firm® and one of the oldest, largest and most respected law firms in Louisiana, representing a diverse range of local, regional, national and international clients in the most complex transactions and litigation, across a variety of industries. Taylor Porter has offices in Baton Rouge and Lake Charles, Louisiana.

- ◆ Alcoholic Beverage Licensing and Enforcement Issues
- ◆ Antitrust Law
- ◆ Banking & Corporate Finance; Financial Services
- ◆ Bankruptcy and Corporate Reorganization
- ◆ Charter Schools
- ◆ Church Property Law
- ◆ Commercial Litigation
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