



The Information Edge

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Useful Internet Sites and Articles

How Will the New Tax Law Affect Your Divorce?

Texas Lawyer, January 2019

The Tax Cuts and Jobs Act was passed in December 2018 and there is still a lot of speculation about how it will affect tax returns of individuals and corporations. Authors Robert S. Hoffman and Jennie R. Smith wrote an article in *Texas Lawyer* about how the new tax law may affect divorces. One of the first changes concerns alimony. The new law requires that for all divorces finalized after December 31, 2018, the spouse paying alimony is no longer able to deduct those payments from his or her taxable income and the spouse receiving the alimony is no longer required to pay taxes on the alimony payments. The authors state that "the law cancels out one of the prime motivators for the higher-earning spouse to agree to pay alimony in the first place—or may motivate him or her to fight for a lower payout." As a result, the spouse who is ordered to pay alimony may consider finding other methods of compensation like transferring other property or retirement benefits. Another serious impact the law may have concerns business valuation. According to the authors, "the new law increases the cash flow of certain kinds of businesses due to the lower C corporation tax rate (reduced from 35 percent to 21 percent) and also as a result of the change in status of businesses in which the taxes on earnings are paid by the owner, not the company—pass-through arrangement—such as partnerships, limited liability companies, S corporations and sole proprietorships." Both of the new provisions will increase the value of the business. There are a few more considerations divorcing couples will have to face. 529 college savings plans can now be used to pay for private schools, not just post-secondary schools or college. In addition, personal exemptions have been suspended for 8 tax years, from January 1, 2018 to December 31, 2025. This means divorcing parents are unable to use personal exemptions for dependent chil-

dren, thus eliminating the need for parents to agree on who gets to use the exemption. A full copy of this article is available at the law library.

The Future of Family Law

Texas Lawyer, January/February 2019

The 86th Texas Legislature runs this year from January 8 to May 27. Author and attorney Brad LaMorgese wrote an article in the latest edition of *Texas Lawyer* predicting some of the changes that the area of family law may see. Mr. LaMorgese points out that because of the many changes to the Texas Family Code in the 85th regular session (held in 2017), it is unlikely that the Family Code will undergo any significant changes, subject only to the legislature "acting on proposals from the general public." These proposals often include the request to reform child protective services. Rather than changes by the legislature, Mr. LaMorgese predicts that the most substantive changes to family law are "more likely to come from the Supreme Court of Texas and the Courts of Appeals in the form of opinions interpreting the Family Code." The article summarizes a handful of cases regarding division of property and child-related matters as an example. The author also points out the high turnover in the Courts of Appeals throughout Texas, with 27 brand new appellate justices being elected in 2018, including in large cities such as Houston, Dallas, and Austin. This change could greatly impact the interpretation of family law. A copy of this article is available upon request at the law library.



Copies of these articles are available in the library, or from the law librarian via email:
droberts@co.collin.tx.us

Spotlight on the Supremes

Texas Supreme Court Advisory—January 31, 2019

On Tuesday, January 30th and Wednesday, January 31st, the Supreme Courts of Texas and Arkansas may have made history when the Courts made a joint appearance. According to the National Center for State Courts, this is the first known occurrence of two state supreme courts holding sessions in a joint appearance. The Arkansas Supreme Court justices heard one case on Wednesday at Arkansas High School, east of the state line. The Texas Supreme Court justices heard two cases on Thursday at Texas High School, west of the state line. Texas Chief Justice Nathan Hecht enjoys communicating with other supreme courts to work on solving mutual problems and various approaches to judicial procedures and decision making. Justice Hecht said, “Each time we’ve talked with another state supreme court we have come away with new ideas about how we can operate.” The full advisory is available [here](#).



Contact Information:

Diane L. Roberts
Law Librarian
Email: droberts@co.collin.tx.us

Bethany Fansler
Assistant
Law Librarian
Email: bfansler@co.collin.tx.us

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Did You Know?

The State Bar of Texas will be requiring all membership dues and fees for 2019-2020 to be paid online through the State Bar of Texas website. Checks will no longer be accepted. To make payment, members will need to access their dues and fees on their My Bar Page at www.texasbar.com and pay with a credit card or electronic funds transfer. Those firms using the State Bar’s “Firm Billing Process” for multiple dues payments will not be affected. (*Texas Bar Journal*, January 2019).

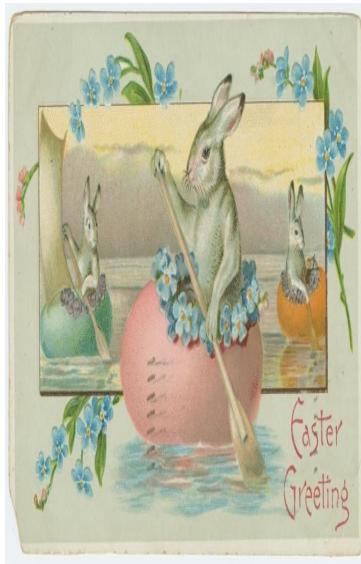
According to the Office of Court Administration December 2019 newsletter, *CourTex*, the Civil Case Information Sheet has been retired. The Texas Supreme Court repealed Texas Rule of Civil Procedure 78A and Appendix A. The form was implemented over a decade ago to assist clerks in entering case information. All information requested on the Civil Case Information Sheet is now recorded in the electronic filing system. A copy of the ruling may be viewed [here](#).

Important Announcement

IOUs have been discontinued. Cash payment is due at the time the service is rendered. If you do not have cash to pay for copies, prints or faxes the library is not able to release the documents until payment is received. Faxes are \$1.50 for the first page and \$1.00 for each subsequent page. An alternative to receiving faxes is to have the documents sent to an email address. Prints and copies are \$0.10 per page.



The Law Library
will be closed on
Friday, April 19th
for Good Friday.



New on the Shelf

- * Texas Drunk Driving Law—2018 Edition
- * Depositions: Procedure, Strategy & Technique, 3d—2018-2019 Edition
- * Vehicle Search Law Deskbook—2018-2019 Edition
- * O'Connor's Texas Employment Codes Plus—2018-2019
- * O'Connor's Texas Crimes & Consequences—2018-2019
- * O'Connor's Texas Business & Commerce Code Plus—2018-2019
- * O'Connor's Texas Business Organizations Code Plus—2018-2019
- * O'Connor's Texas Family Law Handbook— 2019
- * Texas Construction Law Manual—2018-2019 Edition
- * Texas Rules of Evidence Handbook—2019
- * Social Security Disability Practice—Revision 25
- * Police Misconduct Law and Litigation—2018-2019 Edition
- * Texas Forms—Real Estate, Commercial & Residential—2019
- * Ineffective Assistance of Counsel—2018 Edition
- * Texas Criminal and Traffic Procedural Manual (Previously titled Texas Law Enforcement Handbook) - 2018-2019 Edition
- * Trial Objections Handbook—2018-2019 Edition
- * Texas Pattern Jury Charges: Malpractice, Premises & Products—2018

Legal Humor

