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and in the legislature,
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good for the profession,
and good for the public.*

Run, Lawyers! Run!

Earlier this year, two unconnected thoughts collided.

For several months, I heard friends and colleagues, lawyers and others voice a fresh desire to get active in civic affairs. Apparently, the roller-coaster national political year of 2016 energized some to yearn for a more tangible role in their communities. They wanted to “do something.”

At about the same time, I was being schooled by Tennessee Bar Association lobbyists about our role at the General Assembly and the changes expected there, including retirements and leadership shifts. As the 2018 elections approach, Tennessee expects to lose four lawyer-legislators — an expected drop from 20 to 16, or from 15 percent to 12 percent of 132 total legislators in the two chambers.

That loss is actually worse than the numbers suggest, as all of these lawyers are in key leadership positions. Senator Doug Overbey has already resigned to become U.S. Attorney for the Eastern District. Senate Majority Leader Mark Norris awaits confirmation to the federal bench in the Western District. Senate Minority Leader Lee Harris and House Minority Leader Craig Fitzhugh are retiring to seek other political offices. The drop continues a trend that TBA leaders have been watching and worrying about for years.

Tennessee is by no means alone. The numbers and percentages of lawyers in state legislatures have been dropping steadily for decades. The National Conference of State Legislatures reports that, from 1976 through 2015, the percentage of serving legislators nationally who were lawyers dropped from about 23 percent to 14 percent. Less systematic studies dating from the 1920s and 1930s point to about 30

percent of legislators being lawyers. Remember, too, the historic role of lawyers in American lawmaking: 31 of the 55 members of the Continental Congress were lawyers.

Thinking through this and sensing an opportunity, I called two smart lawyers — Court of Appeals Judge Brandon Gibson and Knoxville lawyer Tasha Blakney, both long-time TBA volunteers.

Our conversations — mostly theirs, with me listening — led to a simple conclusion: the TBA could do more to help Tennessee lawyers interested in running for nonjudicial office, or who might be encouraged to run, especially for local office. Lawyers don't need the same kind of encouragement and support to run for judge; but school boards, county commissions, and city councils are the farm teams for the General Assembly.

And the timing seems right. Two complementary needs — a lawyer desire to serve and a need for lawyers to serve — might be met.

Serendipitously, we also learned that the North Carolina Bar Association, based on very similar concerns, recently created the NCBA Public Service Academy, also designed to empower and educate lawyers to run for office. North Carolina's experience and thinking confirmed our intuition that we might be on to something. (After all, in 1796, Tennessee borrowed all our common

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law from North Carolina.)

To test the waters, several months ago the TBA hosted two small workshops on running for office in Jackson and Columbia, inviting only lawyers in those and a few surrounding counties. Held alongside Court Square CLEs, each attracted about 50 people, excitement was high, and my email traffic convinced me of even more interest from lawyers who could not attend those events.

Thanks to those conversations, in the coming months, the TBA will launch the TBA Public Service Academy. Judge Gibson and Tasha Blakney have not finalized all the details, but our concept includes a school for potential candidates, plus maybe a continuing support group, all aimed at encouraging and enabling lawyers from Memphis to Mountain City — especially younger lawyers — to throw their hats in electoral rings at all levels.

Our current plan is to recruit and select a diverse group of 20-30 lawyers, beginning this Spring, to participate in intensive training sessions over two weekends in Fall 2018. These two weekends will bracket the 2018 elections and harness them as teaching tools. The curriculum is not set, but we hope, among other things, to educate participants on the benefits and burdens of running and serving; how to talk with your spouses, family, and law partners about whether to run for office; balancing service in elective office with law practice and family commitments; how serving can actually benefit a lawyer's practice; fundraising; legal and ethical issues of running and serving; and selection, care, and feeding of campaign professionals

and volunteers.

We know that other groups run similar programs aimed at women, or Democrats, or Republicans; our intended targets are lawyers. We're committed to strict nonpartisanship. Having more lawyers in public office, and in the legislature, is good for lawmaking, good for the profession, and good for the public. Experience has taught us that this is true regardless of their party. The benefits that lawyers bring to lawmaking almost always come regardless of whether the lawyer is a leftie-liberal or a hard-rock conservative. The TBA Public Service Academy will warmly welcome Republicans, Democrats, independents and others.

My pitch: If you plan to run for office someday soon, or if you are just thinking about it, apply for the inaugural 2018 TBA Public Service Academy. Send an email to TBA staffer Katharine Heriges at kheriges@tnbar.org right now, and she'll put you on the list to receive more information as soon as it's available. Your profession and the people of Tennessee need you.

Just as importantly, if you know a lawyer — especially a young lawyer — who you think *should* run for office, take her to lunch and convince her to apply for the Academy. She might be the next Madison or Jefferson, just waiting for that one gentle nudge. ⚖️

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It's Taxing *continued from page 13*

generally lower paying.

The initial version of the tax reform bill that was introduced by the House would have repealed this deduction entirely. However, the deduction was preserved in the final version of the law, largely in part because of efforts of the American Bar Association.

Mandatory Accrual Accounting for Law Firms

The initial version of the bill also contained provisions that would have precluded law firms from using the cash-basis method of accounting. If these proposals had been included, many law firms would have been forced to switch from cash to accrual accounting, and thus be required to pay taxes on billings, sometimes long before payment is actually received from clients.

Conclusions

The new tax bill could have a profound impact on the legal industry generally and on lawyers individually. There are some questions that will need to be answered before we know the full extent of the impact, but there will almost certainly be some large changes in the coming months. ⚖️



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