

SOUTH DAKOTA

LEGAL NOTES

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Scott Swier Featured on Cover of BizNOW Magazine

Scott Swier is featured on the cover of the January 2015 issue of BizNOW Magazine, a publication dedicated to the ingenuity of the South Dakota business community. The feature article - "Setting the Bar - Swier Law Firm" - covers a wide range of topics including the reasons for Swier Law Firm's rapid statewide growth, hiring the right attorneys and staff, implementing innovative growth strategies, setting business expectations, and tips for selecting a business attorney.

"It's an honor to be featured in the recent edition of BizNOW Magazine," Swier says. "Our law firm has really been fortunate to have the opportunity to expand throughout South Dakota. Hopefully, we'll be able to keep growing. However, although growth and expansion is great, exceeding our client's expectations by providing the highest caliber of legal counsel and advice will remain our law firm's top priority."

Every month BizNOW magazine delivers in-depth reporting on topics that make a difference to South Dakota's business professionals, providing a blend of business-related articles, profiles of movers and shakers, and in-depth reporting of local trends.

Go to http://issuu.com/biznowmagazinesiouxfalls/docs/bizjanuary_15_final/0 to view the full article.





Swier Law Firm and Jake Fischer Featured in The New York Times

Swier Law Firm and Jake Fischer were recently featured in The New York Times.

The feature story - States Trying to Lure Lawyers Into Rural Practice - traces the shortage of attorneys in rural areas and Fischer's use of South Dakota's groundbreaking Rural Attorney Recruitment Program.

Read More About Swier Law Firm and Jake Fischer Featured in The New York Times at http://www.nytimes.com/aponline/2014/12/21/us/ap-us-rural-attorneys-shortage.html?_r=0

South Dakota Agricultural Law - Plan for Bad South Dakota Roads Includes Taxes, Fee Increases

A comprehensive plan to address South Dakota's deteriorating roads and bridges calls for a bevy of tax and fee increases to raise more than \$100 million a year.

The plan, which increases existing fees and taxes while also creating new revenue sources, emerged from a legislative summer committee that studied road funding. Road quality, particularly county and township roads in some parts of the state, is approaching crisis levels.

Read more at <http://www.argusleader.com/story/news/2014/12/06/plan-bad-roads-includes-taxes-fee-increases/20036649/>



Growing Use of Drones Poised to Transform South Dakota Agriculture

Drones are quickly moving from the battlefield to the farmer's field — on the verge of helping growers oversee millions of acres throughout rural America and saving them big money in the process.

Read More About Growing Use of Drones Poised to Transform South Dakota Agriculture at <http://www.usatoday.com/story/money/business/2014/03/23/drones-agriculture-growth/6665561/>



IRS Raises Standard Mileage Rate for South Dakota Businesses

The Internal Revenue Service issued the 2015 optional standard mileage rates that are used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2015, the standard mileage rates for the use of a car, van, pickup or panel truck will be 57.5 cents per mile for business miles driven, up from 56 cents in 2014.

Read More About IRS Raises Standard Mileage Rate for South Dakota Businesses at http://www.accountingtoday.com/news/irs-watch/irs-raises-standard-mileage-rate-for-businesses-72990-1.html?utm_campaign=daily-dec%2011%202014&utm_medium=email&utm_source=newsletter&ET=webcpa%3Ae3476082%3A4235403a%3A&st=email



Senate Approves Tax Extenders Bill

The Senate approved the tax extenders package Tuesday evening, restoring a range of 2014 tax incentives two weeks before year end. The bill, which doesn't make the tax programs permanent, cleared the Senate by a 76-16 vote.

The extenders restore key breaks for 2014 including the popular Section 179 provision that allows for higher levels of first-year depreciation for capital purchase. However, there's no "2015 Section 179" version as part of this bill. In essence, this bill expires at year end.

Farmers, however, can take advantage of the depreciation for purchases made in 2014 as long as you have possession of the equipment before year end.

Read More About Senate Approves Tax Extenders Bill at <http://farmfutures.com/story-senate-clears-tax-extendere-bill-0-121653>



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