

SOUTH DAKOTA

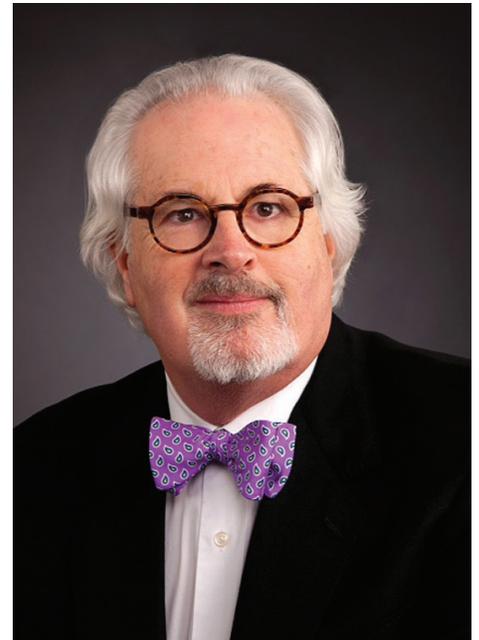
LEGAL NOTES

FEBRUARY 2015 | INFO@SWIERLAW.COM | WWW.SWIERLAW.COM

Bob Burns Joins Swier Law Firm as Of Counsel

Swier Law Firm, Prof. LLC is pleased to announce the expansion of its nationally recognized legal practice with the addition of Bob Burns.

Bob is a prominent South Dakota trial lawyer with a long history of professional accomplishment and deep roots in the state. Litigation has been the area of focus for Bob's career and he has settled or tried hundreds of cases in South Dakota state and federal courts. Bob is a recipient of the South Dakota Trial Lawyers Association's prestigious Trial Lawyer of the Year award. He was also the first board certified lawyer in South Dakota and went on to serve a two-year term as national president of the National Board of Trial Advocacy. The Martindale Hubbell National Law Directory has designated Bob as an "A - V" rated lawyer for almost 30 years. This is the highest rating available to any lawyer. Bob was raised in Sioux Falls and graduated from the University of South Dakota with both his undergraduate and law school degrees.



"Bob Burns is a leading lawyer in South Dakota and throughout the region - we couldn't be more pleased that he has joined Swier Law Firm in an Of Counsel role," said Scott Swier. "Bob is an outstanding litigator who brings tremendous experience and talent to the firm and our clients."



Q: South Dakota Tax Law: Why Can Madonna Write Off Her Work Clothes, But I Probably Can't?

A: The tax code allows a deduction for work clothes, but usually only if:

- You wear them as a condition of your employment; and
- The clothes are not suitable for everyday wear.

Firefighters, health care workers, letter carriers, and law enforcement officers qualify for this deduction. Musicians and entertainers (like Madonna) can also deduct their clothes which aren't suitable for everyday wear.

Q: In South Dakota, when does the statute of limitations for a fraud claim begin?

A: Under South Dakota law, the statute of limitations for a claim of fraud does not begin to run until the aggrieved party discovers, or has actual or constructive notice of, the facts constituting the fraud.

Q: South Dakota Tax Law: What are the Standard Mileage Rates for 2014?

A: Beginning on January 1, 2014, the standard mileage rates for the use of an automobile will be:

- 56 cents per mile driven for business miles;
- 23.5 cents per mile driven for medical or moving; and
- 14 cents per mile driven for charitable organizations.

Federal Court Dismisses National Farm Groups' Data Privacy Lawsuit

Two national farm-related organizations, the American Farm Bureau Federation and the National Pork Producers' Council, sued the Environmental Protection Agency (EPA) to bar EPA's release of member information involving physical addresses and details concerning the members' operation of Confined Animal Feeding Operations (CAFOs). Under the Clean Water Act (CWA), CAFO information involving location and certain operational details must be made public as a condition of obtaining a National Pollution Discharge Elimination System (NPDES) permit. An NPDES permit must be obtained to operate the CAFO.

In 2012, the EPA received Freedom of Information Act (FOIA) requests from several environmental groups seeking CAFO information. In response, EPA released comprehensive data providing precise CAFO locations, animal type and number of head, and personal contact information, including names addresses, phone numbers and email addresses of CAFO owners. Before the release of information, the Department of Homeland Security had informed EPA that the release of such personal and confidential information could constitute a domestic security risk. This type of personal business information is specifically exempted from disclosure under FOIA. The defendants (EPA and intervening activist groups) argued that the farm-related organizations lacked standing to sue due to the plaintiffs having



not suffered injury or facing the imminent threat of injury.

The farm groups argued that they would be injured and that at least one member had already been physically invaded. However, the Minnesota federal district court determined that the farm groups failed to establish standing because they failed to demonstrate an actual or imminent injury, framing the issue as one over "loss of control of their personal information." The court then found that the potential release concerned information that was already publicly available and was easily accessible via the Web. The court noted that the one party that had suffered injury sustained it before the EPA responded to the FOIA request.



Federal Reserve Bank of Kansas City Releases Latest Agricultural Finance Databook

Reduced profits in the crop sector persisted in the fourth quarter of 2014, leading to a sharp rise in farm-sector borrowing and a slight decline in cropland values.

A near-record fall harvest pushed crop prices to their lowest levels in five years, eroding profit margins and prompting a rise in loan volumes to finance short-term operating expenses.

Farmland markets also cooled amid prospects of lower farm income, particularly in heavy crop-

production areas. Should low crop prices and high input costs persist, crop sector profit margins may weaken further and strain loan repayment capacity in the coming year.

Read More About Federal Reserve Bank of Kansas City Releases Latest Agricultural Finance Databook...
<http://kansascityfed.org/research/indicatorsdata/agfinance/index.cfm#/articles/research/afd/2015/first-quarter/ag-finance-dbk-1Q-2015.cfm>

Swier Law Firm to Hold “Business Sense Workshop” for Sioux Falls Chamber of Commerce

Swier Law Firm will hold a “Business Sense Workshop” for the Sioux Falls Chamber of Commerce.

The Workshop will review five legal issues that a Sioux Falls business needs to know as it heads into 2015.

“Five Hot Business Law Issues for 2015”

Tuesday, February 24, 2015, from 12:00 p.m. to 1:00 p.m.

Sioux Falls Chamber of Commerce, Betty J. Ordal Conference Center
200 N. Phillips Avenue, Suite 200, Sioux Falls, South Dakota

Presenter: Swier Law Firm, Prof. LLC

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



Scott Swier



Brooke Schloss



Robert Burns



Jake Fischer



Michael Henderson



Maxx Hickey



Chris McClure



Amanda Work

SWIER LAW FIRM, PROF. LLC

AVON OFFICE

202 N. Main Street, P.O. Box 256
Avon, SD 57315

p: (605) 286-3218 | f: (605) 286-3219
toll free: (888) 864-9981

CORSICA OFFICE

240 E. Main Street
Corsica, SD 57328

p: (605) 286-3218 | f: (605) 286-3219
toll free: (888) 864-9981

SIOUX FALLS OFFICE

5024 W. Bur Oak Place, Suite 214
Sioux Falls, SD 57108

p: (605) 275-5669 | f: (605) 286-3219
toll free: (888) 864-9981

WINNER OFFICE

142 E. 3rd Street
Winner, SD 57580

p: (605) 842-3373 | f: (605) 842-3375
toll free: (888) 864-9981

info@swierlaw.com | www.swierlaw.com

