

QUARTER 1, 2026

TALLAHASSEE BAR BULLETIN



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PRESIDENT'S MESSAGE

It is truly an honor to serve as President of the Tallahassee Bar Association this year, and I am pleased to share that 2026 is off to a strong and meaningful start. From the very beginning, our focus has been on delivering engaging, relevant content while fostering deeper connections across our legal community.

We officially began this Bar year on January 15 with our swearing-in ceremony, where our new Board proudly took the oath and committed to serving this organization with dedication and purpose. Just days later, on January 27, we hosted a virtual CLE featuring John Lesko of Florida Lawyers Assistance. His presentation on the importance of mental health in the legal profession was both timely and impactful, reminding us how important it is to prioritize taking care of ourselves.

On February 11, we gathered for one of our most cherished traditions—the Past Presidents Reception. This special evening allowed us to celebrate excellence within our ranks, honoring Chasity O'Steen with the Martha Barnett Women Lawyers of Achievement Award and Shannon Morris with the Thomas M. Ervin Distinguished Young Lawyer Award. Their contributions exemplify the very best of our profession.

February also marked the launch of a new initiative that is particularly meaningful to me: our Public Service Initiative. This program allows public sector and nonprofit attorneys who are new to TBA to apply for a full year of membership at a significantly reduced rate of \$80—more than 50% off standard dues. I am incredibly proud of this effort because I firmly believe that cost should

never be a barrier to building relationships and engaging in our legal community. This initiative directly reflects my primary goal for the year: strengthening membership engagement and retention.

We continued our momentum on March 3 with a fascinating CLE panel on the Markel case. Assistant State Attorney Georgia Cappleman and Chief Investigator Jason Newlin provided a behind-the-scenes look at a case that has captivated both our local community and the nation. We recorded the panel discussion and will have it available for purchase for CLE credit through our website soon. Then, on March 18, we hosted our first Member Happy Hour at Deep Brewing Company's new space, offering a relaxed and enjoyable environment for members to connect.

Looking ahead, we have an exciting lineup of events. On April 15, we will host our Table for 8 dinner at the Beth Moor Lounge at Florida State University. I am proud that we are partnering with the Bridge to Law School program to bring together students, attorneys, and judges for an evening of mentorship and connection. I encourage you to register through our website.

On May 5, we will partner with Legal Services of North Florida to present our annual Law Day program, centered on this year's theme: "The Rule of Law and the American Dream." Tickets are available now, and I hope to see many of you there. This summer, we will continue building community with another Member Happy Hour in June, and, as this is an election year, we are planning a Candidates Forum to highlight judicial candidates in our circuit.

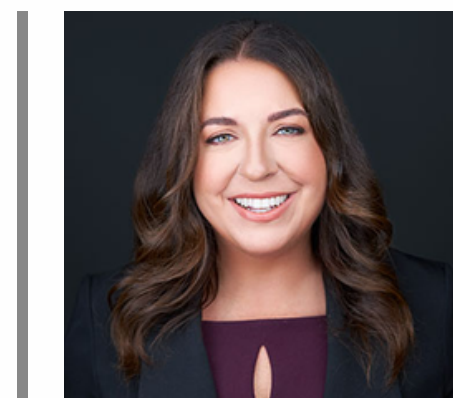
Finally, I want to encourage each of you to consider volunteering with our Low Bono Center. The commitment is simple—just a few hours on a Tuesday or Thursday—and you are not required to take on a case. It is a meaningful way to give back, and more information is available on our website.

As we look ahead to the remainder of this year, I am inspired by the strength, professionalism, and collegiality that define TBA. Together, we have an opportunity not only to grow our membership, but to deepen our impact—on one another, on the next generation of lawyers, and on the community we are privileged to serve. I encourage each of you to stay engaged, show up, and continue building the relationships that make this profession both meaningful and enduring. Thank you for the trust you have placed in me to serve as your President. I am excited for all that lies ahead.

With Gratitude,

Elizabeth Desloge Ellis

President, Tallahassee Bar Association



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We are proud to be long-standing, active members and leaders of the Tallahassee Bar Association.



Congratulations to **Elizabeth Desloge Ellis** on her new role as President of the Tallahassee Bar Association. We look forward to seeing how your dedication, passion and guidance will enhance the legal profession, promote fellowship among colleagues and serve the North Florida community.

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2026 OFFICERS & DIRECTORS

We were honored to celebrate the swearing-in of our 2026 Officers and Board of Directors on Thursday, January 15 at the Leon County Courthouse. It was a meaningful ceremony recognizing the leadership, dedication, and service of those stepping into these important roles.

Following the ceremony, we continued the celebration at Hayward House with a wonderful happy hour, bringing together members, colleagues, and friends to welcome our new board.

Congratulations to our 2026 Officers and Board of Directors, we look forward to an incredible year ahead under your leadership! Thank you to everyone who joined us to celebrate this special occasion.



President: Elizabeth Desloge Ellis

President-Elect: Kyle Sill

Secretary: Louise St. Laurent

Treasurer: Michael A. Alao

Communications Director:

Hannah Murphy

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Jerry Rumph, Craig Richards

Immediate Past President: Jami Coleman

Board of Governors Representatives:

Melissa VanSickle, David Grimes

Special Senior Director: Don Hinkle

2026 Legislative Session Recap

By: **Michael Willson**, Stearns Weaver Miller



The 2026 Florida Regular Legislative Session began on January 13 and finished as scheduled on March 13, on time but without a budget. As many

readers are aware, passing a balanced budget by July 1st is the only bill required under the Florida Constitution. This means that the House and Senate will reconvene for a special session to finalize the state budget, which will likely happen the week prior to a separate special session called by the Governor for the week of April 20 to address congressional redistricting. A more in-depth discussion of the special sessions, along with a selection of bills likely to be of interest to TBA members from the recently concluded Regular Session can be found below.

Special Session for Budget Conference (Mid-April, exact date TBD)

Instead of extending beyond the allotted 60-days of the 2026 Regular Session (the record-breaking 2025 Regular session last year was extended for an additional 45 days), lawmakers have elected to return in mid-April to finalize the budget for Fiscal Year 2026-2027 beginning on July 1.

The House and the Senate are currently at loggerheads over both the total amount to be spent in the coming year, as well as how much should be allocated to various spending categories. During the Budget Special Session, Legislators typically also pass a handful of bills to implement the budget, revise the Florida tax code, and conform various aspects of Florida law to align with budget-related policy decisions.

One notable bill related to state revenues did pass during the Regular Session. **HB 7031 - Internal Revenue Code** maintains the status-quo for state corporate income taxes by effectively “de-coupling” parts of the Florida Tax Code from certain federal tax cuts made as part of the federal One Big Beautiful Bill Act. Had Florida lawmakers decided, as is done in most years, to simply adopt or “piggyback” on the Federal changes, state revenues would have decreased by an estimated \$3.5 billion. While revenue neutral for the state, the exclusion of these provisions may complicate tax compliance for certain entities. Whether the fate of such legislation will be decided before or during the special session for the budget is unknown.

Special Session for Redistricting (Week of April 20)

In early January, prior to the commencement of the 2026 Regular Session, Governor DeSantis called for a special session for the sole purpose of drawing Congressional maps, a process that is usually done every 10 years. Specifically, the Florida Constitution requires the Legislature to redraw boundaries in the second year following each decennial census, and the current maps were signed into law in April 2022. This special session is scheduled to convene the week of Monday, April 20, 2026.

Bills that Passed the Legislature

The following bill summaries have been selected to highlight bills that are likely to affect legal practitioners and residents of the Tallahassee area. In total, roughly 240 bills passed during Regular Session, and at the time of this writing only 11 have been sent to the Governor, of which 4 have been

approved and none vetoed. When the Legislature is not in session, the Governor has 15 days to approve or veto a bill or it becomes law. Unless otherwise noted below, the following bills have not been sent to the Governor.

HB 145 - Suits Against the Government increases recovery caps for awards against a governmental entity to \$350,000 per person and \$500,000 for multiple claims or judgments arising out of the same incident (currently \$200,000 and \$300,000, respectively). The bill also clarifies attorney fees may not exceed 25 percent of any funds recovered and amends the timelines for certain statute of limitation and presuit procedures for such claims.

HB 991 – Voter Citizenship Verification is the Florida version of the Federal SAVE Act. The bill enhances the enforcement of statutory and constitutional requirements relating to elections and clarifies and updates election administration processes. Beginning in 2027, the bill requires the state to verify citizenship using a REAL ID driver’s license, allowing birth certificates or passports in some cases, while eliminating student and retirement home IDs as acceptable identification at the polls. It also adds new restrictions to the candidate qualification process, prohibits certain political contributions from foreign nationals, adjusts canvassing timelines, and amends ballot and verification procedures.

HB 399 – Land Use and Development Regulations. As the title suggests, the bill includes a variety of provisions related to land use and development regulations, including fees and compatibility. Beginning in 2027, local governments would be required to limit fees for development permits and orders to only those costs reasonably associated with review.

Relating to compatibility, the bill requires local governments to include factors for assessing residential uses, incorporate objective criteria for mitigation measures, and to include specific recommendations and analysis before a denial may be issued. The bill would also require parity between the local regulation of buildings that are constructed off-site with those constructed on-site. The bill also includes narrowly-tailored preemptions to streamline the approval of requests made by certain large destination resorts and compost processing facilities, which would take effect upon becoming law. The bill was presented to the Governor on March 18, meaning that he must act on the bill by April 2 or it will become law.

A priority of Governor DeSantis, **SB 484 – Data Centers**, creates a framework for the governance of large-scale data centers in the state. The version that ultimately passed was less restrictive than what the Governor originally wanted, but it does establish new oversight, permitting, and cost requirements to ensure that such centers are charged the full cost of service, comply with local land use regulations, and do not harm the water resources of the state. The bill also limits the ability of data centers to take full advantage of confidentiality provisions under current law relating to publicly funded economic incentive agreements and prevents a public utility from providing electricity to centers that are associated with a foreign country of concern.

SB 1296 – Public Employees Relations Commission revises the processes, timeframes, and requirements for public employee union membership, certification, disputes, appeals, and membership deductions. The bill requires the participation of a majority of the total bargaining unit members and an affirmative vote by a majority of those participating in elections for certification, recertification, or

decertification. Additionally, the bill generally restricts the compensation of employees for organization activities and establishes harsher penalties for illegal strikes without specific reimbursement or agreement. Public safety units are generally exempt from the new restrictions imposed by the bill.

HB 927 – Qualified Contractors requires local governments to establish a registry of qualified contractors to supplement local government staff in reviewing certain development permits, plats, and preapplication services. The bill also requires local governments to accept common forms of financial assurance for infrastructure improvements, and streamlines existing requirements related to when building permits may be issued.

HB 655 - Attorney Meetings to Discuss Private Property Rights Claims gives a governmental entity the same authority to privately discuss Bert Harris claim issues with its attorney as that which exists under current law for pending litigation. Specifically, the bill creates a public meeting exemption authorizing state and local agencies to meet in private with the agency’s attorney to discuss claims during the 90-day notice period specified in the Bert Harris Act. The subject matter of the meeting is limited to settlement negotiations or strategy sessions relating to the claim, the session must be recorded by a certified court reporter, and the transcript is exempt from public record requirements until the claim is settled or expires.

SB 290 – Department of Agriculture and Consumer Services, aka the “Florida Farm Bill” touches on a wide variety of issues related to the state agency, including the authority for local governments to regulate gas-powered outdoor equipment and small cities to administratively

approve certain residential developments, the surplus of state lands, application of biosolids, commercial solicitation on private property, and regulations relating to Commercial Driver Licenses, pest control businesses, and health studios. The Governor signed the bill into law on March 23.

Noteworthy Bills that Failed to Pass

The following bills did not pass this year but have been included due to their outsized influence during the recent Regular Session and the likelihood that the provisions contained therein will continue shape future policy discussions.

Another DeSantis priority, **SB 0482 - Artificial Intelligence Bill of Rights**, would have created heightened consumer protections, such as mandatory disclosures when interacting with AI, data privacy protections, prohibitions on using an individual’s name, image, or likeness for commercial purposes without permission, and enhanced contracting standards between Florida governmental entities and foreign-owned AI companies. The bill passed the Senate but was never heard in the House.

Property tax reform was another hot topic in both the time leading up to and during the 2026 Regular Session. Of the dozen-odd bills and resolutions seeking to reduce or eliminate the local ad valorem property taxes currently levied by local governments, perhaps none garnered more attention than **HJR 203 - Elimination of Non-school Property for Homesteads**. The resolution would have eliminated non-school property taxes on homestead properties while also prohibiting local governments from reducing funding for first responders. After passing the House, the measure was not taken up in the Senate.

Property tax reform may be revisited during the special sessions scheduled for April, or in a new special session yet to be called in the coming months. As a reminder, Joint Resolutions passed by the Legislature cannot be vetoed by the Governor and like other proposed amendments to the Florida Constitution, would need to be approved by 60% of the voters during the 2026 General Election.

Generally known as the “Rural Renaissance” bill, **SB 250 - Rural Communities** has been a priority of Senate President Albritton under both years of his leadership. The sprawling bill would expand support for rural communities by creating new offices and programs, revise funding distributions to benefit rural areas, provide funding for a variety of rural-centric programs, and enhance certain rural-focused infrastructure, economic, and educational initiatives. The bill passed the Senate during the first week of session and languished in the House for the remainder of session. Expect certain components of the bill to play a factor in the ongoing Budget negotiations between the House and Senate.

Legislation related to **Blue Ribbon Communities (HB 299 & SB 354)** sought to create a new framework for large-scale development projects that preserve significant land for conservation and encourage diverse, mixed-use development opportunities. The bills generally would have authorized large landowners with 10,000 to 15,000 contiguous acres to bypass local comprehensive plans and land use regulations if at least 60% of the property is set aside in reserve for certain conservation and related purposes such as agriculture, parks, and open spaces. The remaining 40% could be developed in accordance with a “Blue Ribbon Plan” that would serve as a long-term master plan that must include a variety of

conditions specified in the legislation, including phased conceptual plans for land uses, development standards, densities, reserve areas, public infrastructure, concurrency, etc. The legislation came close but ultimately did not pass in its first year. Similar legislation is expected to be filed again next year under new leadership.

In 2025, the Legislature passed SB 180 to **restrict the ability of local governments to regulate land uses in areas of the state affected by hurricanes**, including a provision that, in effect, amounted to a 3-year statewide prohibition on the adoption of more restrictive or burdensome local land use regulations. The Senate passed a number of bills (SB 840 & SB 218) and amendments in an effort to limit the preemptions found in the 2025 legislation, but such measures were not taken up in the House.

Other News

Tallahassee’s own Rep. **Gallop Franklin** (HD 8) was recently given the nod by the Florida House Democratic Caucus to serve as Leader Designate-Elect. He will lead the caucus during the 2028-2030 legislative term.



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THE RICHARD W. ERVIN EQUAL JUSTICE AWARD

2026 Call for Nominations

ABOUT THE AWARD

The Capital City Bar President's Council established the Richard W. Ervin Equal Justice Award in 2002 as a means to recognize an individual who through a career, event or court case has made significant contributions to the legal justice system in Florida. Former American Bar Association President Martha Barnett received the first Law Day award in 2001, at which time it was not yet titled the Richard W. Ervin Equal Justice Award.

Past recipients include: Attorney General Bob Butterworth, Public Defender Nancy Daniels, Legal Services of North Florida Senior Attorney Mark Taps, Justice Peggy Quince, Catherine Lannon, Tom Powell, June McKinney, Chief Judge Charles Francis, Thomas M. Ervin, Robert M. Ervin, Talbot "Sandy" D'Alemberte, Kristine Knab, Twyla Sketchley, The Honorable Nikki Ann Clark, Michael Ufferman, The Honorable Augustus D. Aikens, Jr., The Honorable George Reynolds, III, The Honorable Stephen Everett, Justice Major Harding, Ben Crump, Wendy Loquasto, & Jessica Yeary.

NOMINATION CRITERIA

The nominee must:

- Be an attorney who has served or is serving in the 2nd Judicial Circuit and been an active member of one or more of the following:
 - The Florida Bar
 - Local Voluntary Bar Association
 - Other Legal Organization
- Promoted the cause of justice and the rule of law in issues of significance
- Served as a role model or mentor Promoted the cause of diversity in the legal community
- Promoted the cause of equal access to the courts
- Demonstrated professionalism Contributed to serving their community

NOMINATION MATERIALS

- 1) Please submit a brief nomination letter, 300 words or less, including the name of the nominee, his/her title and place of employment as well as the significant contributions the nominee has made to the legal justice system.
- 2) In addition to the nomination letter you may attach three letters of support from individuals or organizations and twonewsor magazine articles writtenby orabout thenominee.

NOMINATION SUBMISSION DETAILS

The deadline for submitting nominations for the Richard W. Ervin Equal Justice Award is **Friday, April 10th, 2026**. Completed nomination packets should be emailed to TBA's Executive Director at executivedirector@tallahasseebar.org

The Award will be presented at Law Day

PAST PRESIDENTS RECEPTION & AWARDS DINNER



The Tallahassee Bar Association was delighted to host its annual Past Presidents Reception on February 11 at FSU’s Dunlap Champions Club. The evening was a resounding success, bringing together a strong showing of current members and an impressive group of past TBA Presidents in a celebration of leadership, service, and collegiality within our legal community. The reception provided a meaningful opportunity to honor the leaders who have helped shape the TBA’s legacy while strengthening connections among attorneys across generations of practice. The atmosphere was warm and celebratory, reflecting the professionalism and camaraderie that define our local Bar.



We were especially pleased to welcome our Immediate Past President, Jami Coleman, who attended with her sweet baby girl—adding an extra note of joy to the evening and a reminder of the vibrant future of our profession.

A highlight of the program was the presentation of two distinguished awards recognizing excellence and service within our community:

Shannon Morris (Ausley McMullen) was honored as the recipient of the Thomas M. Ervin Distinguished Young Lawyer Award, recognizing her outstanding professionalism, leadership, and commitment to the practice of law at an early stage in her career.



Chasity O'Steen (Leon County Government) received the Martha Barnett Women Lawyers of Achievement Award, celebrating her exemplary contributions to the profession and her leadership in advancing women in the law.

Both award recipients exemplify the highest standards of integrity, service, and dedication that the Tallahassee Bar Association strives to promote.

The TBA extends its sincere gratitude to all who attended and helped make the evening so memorable. Events like the Past Presidents Reception serve as an important reminder that our strength as a Bar lies not only in professional excellence, but in the relationships we build and the leaders we celebrate. We look forward to continuing this proud tradition in the years to come.





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Real Cases, Fake Quotes: AI Misrepresenting Real Authorities Led to Judicial Sanctions

By Jonathan Hayes, Ausley McMullen



By now everyone has seen multiple articles about attorneys being sanctioned for citing fictional cases provided by generative artificial intelligence (AI).

However, as AI has gotten more intelligent, its errors are more insidious and difficult to identify.

In a recent federal appellate case, *Fletcher v. Experian Information Solutions, Inc.*, No. 25-20086, 2026 WL 456842 (5th Cir. Feb. 18, 2026), the United States Court of Appeals for the Fifth Circuit addressed a critical breach of legal ethics involving the use of AI in the drafting of an appellate reply brief. The incident began when Chief Judge Jennifer Walker Elrod issued a show-cause order after the court determined that a brief submitted by an attorney appeared to have been written substantially or entirely by AI. Per the panel, the brief contained 16 fabricated quotations and five significant misrepresentations of law or fact. The cases cited were all real and generally included some of the words in the fabricated citations.

The court's address to counsel was direct, requiring the attorney to explain whether and how they verified the propositions in the filing. The AI had attributed specific, authoritative-sounding legal language to these real cases that simply did not exist in their text.

What tools led the attorney astray?

The attorney was not directly ordered to, and did not apparently disclose, which AI tool they were using. Thus, it's not clear whether the attorney was using a legal-specific tool such as those developed by Harvey, LexisNexis, or Thompson Reuters/Westlaw, or was using a public facing large-language model ("LLM") such as OpenAI's ChatGPT, Anthropic's Claude, Google's Gemini, or Meta's models. According to the attorney's responses to the court, they merely used AI "to help organize and structure my arguments and to break up overly long paragraphs." *Fletcher*, Doc. 81 (Jan. 12, 2026). The attorney represented that misstatements in law came from summaries of cases provided in free or low-cost databases including "Google Scholar, CourtListener, Justia, FindLaw, Casetext, vLex, and similar free online case repositories." *Id.* Anyone familiar with Google Scholar or Courtlistener would recognize that the "summaries" provided are generally snippets of quoted text from published cases, not inaccurate summarizations of the holdings.

Based on the use of free databases, a reasonable guess is that the attorney was relying on a general use or free AI, rather than a law-specific tool, but it's not clear.

The Court's Reaction

The court highlighted a distinct problem with this AI-drafted brief: unlike previous high-profile cases where AI "hallucinated" entirely fictional lawsuits,

the cases cited in this brief were real. However, the underlying cases were severely misrepresented. For example, the brief cited a published case for a due process proposition, yet the actual case did not discuss due process at all. As in many such cases, the next steps made things worse. At least in the appellate panel's opinion, counsel's initial response to the court was evasive. On December 29, 2025, the attorney claimed the inaccuracies were "inadvertent" and resulted from their reliance on "publicly available versions of the cases" and "paraphrased summaries." *Fletcher*, Doc. 71. Finding this explanation "incredible on its face," the court ordered further clarification. In a second response on January 12, 2026, the attorney finally admitted to using generative AI, though they claimed it was only to help "organize and structure" their arguments.

The court's investigation found these claims misleading. Judges and staff reviewed the case summaries on the sites the attorney mentioned and found that the problematic quotations were nowhere to be found. The court concluded the attorney had used AI to draft a "substantial portion, if not all" of their brief and then failed to perform the necessary human verification to ensure the AI's output was accurate. The nature of that required review is clear, verifying the existence of the case and a quick keyword search would not be enough. Proper review would require reviewing the cases for their relevant holdings and fact patterns.

Furthermore, the brief contained inaccurate assertions of record facts—details unique to the specific litigation that AI could not have accurately sourced from a general legal database. This included a false claim that a defendant "concedes its records were produced after the complaint." The court determined that submitting a brief

"riddled with fabricated quotations and assertions" constituted an abuse of the judicial process and "conduct unbecoming a member of the bar." For these reasons, and because the attorney was not forthcoming in their responses, the court imposed a \$2,500 monetary sanction, and a lengthy and very critical opinion.

Author Bio

As lead counsel in probate and trust litigation matters, Jonathan provides expert legal representation for individuals and families navigating complex inheritance disputes, will contests, estate administration conflicts, and trust challenges. His deep understanding of trial and appellate litigation, particularly in the area of probate law makes him a trusted advocate for clients facing litigation, including contested estates, fiduciary disputes, and probate court litigation in Florida. Jonathan often serves as local counsel in litigation matters both inside and outside the context of probate and trust litigation. This includes administration and litigation in ancillary probate proceedings.



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Introduction to For The Record

By: For The Record

With over thirty years of experience, For the Record Reporting, Inc. has been a key provider of contract reporting services. For the Record Reporting has demonstrated its exceptional ability to understand and meet the needs of eligible users. Over the years, we have successfully handled various challenges, including last-minute requests for attendance at hearings or depositions, rush orders for transcripts, and accommodations for diverse gatherings requested by attorneys or legal offices. Our services extend to the delivery of witness subpoenas, real-time reporting, transcript-to-video synchronization, document retrieval, production of backup materials, and reproduction of exhibits, including color and black and white exhibits. We are adept at scanning exhibits for electronic transmission and storage. With two full-time clerical personnel available round-the-clock, seven days a week, we ensure prompt response to requests and effective problem-solving for our clients. Our accessibility via telephone, text message, and email has enabled us to provide court reporting services on short notice. Our office personnel boast over 20 years of experience with the firm and possess in-depth familiarity with the court reporting process and working with awarded contracts, rules, and regulations. Currently, we have seven subcontracted full-time court reporters. All subcontractors of For the Record are held to the highest standards of professionalism and accountability. They understand their role as officers of the court and conduct themselves accordingly. Our subcontractors are well-versed in all confidentiality requirements, equipment monitoring protocols, and the imperative to maintain stenographic notes, document copies, and digital recordings securely.

In addition to our comprehensive court reporting services, For the Record Reporting, Inc. also offers the convenience of one fully equipped conference room available for our clients' use. This conference room is outfitted with updated technology and amenities, ensuring a comfortable and professional environment for depositions, meetings, and other legal proceedings. Equipped with audiovisual capabilities, high-speed internet access, and ergonomic furnishings, our conference rooms are designed to facilitate efficient and productive collaboration. Whether our clients require a space for witness preparation, attorney conferences, or mediation sessions, our well-appointed conference rooms provide the perfect setting for successful legal engagements.



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When a Client Is About to Sell a Business: What You're Missing Before, During, and After the Transaction

By: **Ben Gantt**, Southern Wealth



For many clients, selling a business represents the most significant financial event of their lifetime. Attorneys play a central role in

structuring the transaction, negotiating terms, and protecting the client's legal interests. But even a well-executed deal can fall short of its intended outcome if the financial implications beyond closing are not fully addressed.

Some of the most consequential risks and opportunities live outside the purchase agreement itself. These risks and opportunities arise from how proceeds are managed, how taxes are planned, and how the client transitions from business owner to private investor. That is where coordination with a financial advisor with business expertise can help ensure the transaction works as intended long after the ink dries. The best outcomes happen when collaboration happens early rather than at the last minute.

1. Pre-Sale Planning: Aligning the Deal with the Client's Financial Reality

When your client is preparing to sell, the outcome is rarely determined by the buyer alone. It is shaped by the advisory team around the owner.

Your clients are often focused on valuation, deal structure, and timing. Less attention is given to whether they are personally prepared for the financial shift that follows a sale.

An experienced financial team can help assess your client's broader financial picture before closing by modeling post-sale cash flow, evaluating actual liquidity needs, and identifying gaps between expected proceeds and long-term lifestyle goals. Early planning can also determine whether estate structures, insurance coverage, and beneficiary designations should be updated before the transaction.

When legal strategy and personal financial readiness are aligned, the deal is better positioned to deliver lasting value. Your client can begin to think beyond the sale, including distribution options such as granting a business interest to key employees or family members, or moving part of the business out of the estate for tax purposes.

2. Concentration Risk: When Ownership Becomes Cash

For many of your business owners, the company represents a substantial portion of their net worth. Once sold, that concentration does not disappear; it simply changes form. Liquidity events can create chaos if you and your client are unprepared.

Without a clear plan, your client may feel pressure to reinvest quickly, chase returns, or make decisions driven by emotion rather than strategy.

This is sometimes referred to as lifestyle whiplash. Collaboration with your client's professional team can help design a staged diversification approach, establish appropriate cash reserves, and create guardrails that reduce the risk of poor timing or overexposure. Your client feels confident to act, and decisions feel lighter.

3. Tax Strategy: Beyond the Transaction Itself

Even the most thoughtful and structured transactions can produce tax consequences that surprise your clients if planning stops at closing. Planning for philanthropic goals early can result in significant tax efficiency due to valuations, IRS regulations, and timing.

A coordinated approach with tax specialists, you, and the financial advising team gives the business owner and families the time and space to think with less pressure. Your client's financial team can model multi-year after-tax outcomes, plan for estimated payments, and ensure sufficient liquidity is set aside to meet tax obligations. An intentional tax strategy can amplify returns and give your client peace of mind.

4. The First 90 Days After Closing: A Critical Window

The period immediately following a sale is often the most vulnerable. Large cash balances, uncertainty about next steps, and outside influences can lead to costly missteps.

A robust 90-day plan can align your client's goals with measurable actions, such as implementing temporary cash-management strategies and helping your client define priorities before making major financial commitments.

This financial alignment provides your client with clarity and reduces the risk of misinterpretation of professional roles.

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When legal structure and financial strategy work together, the transaction delivers more than a signed agreement; it delivers a lasting outcome. The strategy is in coordination, and this is the real value for your clients.

**Financial Representatives do not render tax advice. Consult with a tax professional for tax advice that is specific to your situation.*

About Southern Wealth

Southern Wealth, a longtime member and proud supporter of the Tallahassee Bar Association, has been named by Forbes as a 2026 Best-in-State Wealth Management Team. Ben Gantt, the firm's Founder and Private Wealth Advisor, has also been recognized by Forbes as a 2025 Best-in-State Wealth Advisor and 2025 Best-in-State Financial Security Professionals, Florida - North.

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Forbes Best-In-State Wealth Management Teams (January 2026), based upon data as of 3/31/2025. Research & ranking provided by SHOOK® Research, LLC. Forbes Best-in-State Wealth Advisors (April 2025), based upon data as of 6/30/2024. Research & ranking provided by SHOOK® Research, LLC. Forbes Best-in-State Top Financial Security Professionals (July 2025), based upon data as of 12/31/2024. Research & ranking provided by SHOOK® Research, LLC. Northwestern Mutual and its advisors do not pay for placement on 3rd party rating lists, but do pay marketing fees to these organizations to promote the rating(s). Rankings and recognitions are no guarantee of future investment success.

Author Bio

Meet Ben Gantt, Private Wealth Advisor and Founder of Southern Wealth. A Florida State University Economics graduate, Ben began his financial services career in 2004, specializing in asset protection, wealth management, and tax-efficient retirement and income distribution planning. He serves a diverse clientele, including legal professionals, medical experts, entrepreneurs, and business owners.

Ben was recognized by Forbes as a 2025 Best-In-State Wealth Advisor and a 2025 Best-In-State Top Financial Security Professional. Southern Wealth was also honored as a 2026 Best-In-State Wealth Management Team by Forbes and named Best Financial Planner in Tallahassee by Tallahassee Magazine. Together, these recognitions reflect both Ben's individual expertise and the strength of the firm as a whole in serving the complex financial needs of the legal community.

A Tallahassee native, Ben lives there with his wife, Bambi, and their five children.



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PURPOSE

Early-career and public service attorneys often face significant financial obligations, including student loan repayment and mandatory bar expenses. The TBA believes that cost should not be a barrier to building professional relationships, accessing CLE opportunities, or engaging in the local legal community.

APPLICATION PROCESS

Interested attorneys should submit a resume and a brief cover letter expressing interest in TBA membership and confirming employment in the public or nonprofit sector.

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- The practical impact of rule amendments
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Pose Like a Socialite: Easy Photo Tips for Events, Selfies, and Everyday Moments

By: Ti Adoro Studios

'Tis the season for our clients to receive awards, celebrate nominations, attend fundraisers, and fill our feeds with beautiful event photos. From galas and charity events to networking receptions and casual selfies, we are constantly capturing moments. If you've ever wondered how some people always look polished and natural in pictures, it's rarely luck. Most simply know a few small posing techniques that help them feel confident in front of the camera and make all the difference.

At Ti Adoro Studios, we believe everyone deserves to feel comfortable and confident in photos. The good news is posing does not have to feel awkward or complicated. A few subtle adjustments can instantly make images look more natural, flattering, and polished.

Here are easy hacks for posing with friends, whether it's a quick phone selfie or a photo with a professional photographer present.

1. Standing and Posture: Build a Confident Foundation Standing perfectly square to the camera can make photos feel stiff and flat.

For most women, turning the body slightly to one side and shifting weight onto the front leg creates a relaxed posture and a flattering silhouette. For men, a slightly more squared stance often conveys confidence and authority. Shift weight onto the back leg and keep the shoulders relaxed.

Posture makes a significant difference. Lean your upper body slightly forward toward the camera to create presence and engagement. If you've ever heard us pose, you might have heard us say "chin forward and down," which helps define the jawline and reduce the appearance of neck lines or double chins.

Avoid locking your arms straight. Keep a slight bend in the elbows for a more natural look. Hands should have a purpose. Rest one on your hip, hold a clutch or jacket, adjust a lapel, lightly touch your hair, or slip hands casually into pockets. Small adjustments bring ease and polish.

2. Selfies: Small Angles, Big Difference Selfies may be the most common photos we take, but they can also be the most frustrating.

Hold your phone slightly above eye level and angle it gently downward. Turn your face slightly rather than looking straight into the lens to create a softer, more flattering perspective.

3. Lighting: Shape and Clarity Matter Lighting often determines whether a photo looks polished or dull.

Natural light near a window or outdoors is almost always more flattering than harsh indoor lighting.

In darker environments, avoid direct camera flash. Instead, ask someone nearby to hold a phone with the flashlight on and aim it toward the group at about a 45 degree angle, slightly angled downward.

Using light from one side, or even two sides, adds dimension and prevents photos from looking flat or muddy.

4. Natural Movement and Presence Some of the most compelling images happen when you are not standing still. Walking, talking, laughing, or casually adjusting your jacket or hair creates photos that feel genuine and unforced.

If someone is photographing you, try slowly walking toward them or briefly looking off to the side. Small movements often produce the most natural expressions.

Most importantly, avoid overthinking. A genuine smile, relaxed posture, and comfortable presence will always look more compelling than a forced pose.

At Ti Adoro Studios, we love celebrating confidence and individuality. Whether you are attending a special event, connecting with colleagues, or capturing everyday life, the most powerful thing you can bring to a photo is simply yourself.

When you feel good, it always shows.

Sidebar: Quick Photo Presence Cheat Sheet

- Turn slightly instead of facing straight on
- Shift weight to the back leg for a natural stance
- Lean slightly forward to create engagement
- Chin forward and down for a defined profile
- Keep elbows softly bent, not locked
- Give hands a purpose: hip, lapel, clutch, pockets, cuff lincks
- Use natural window light when possible
- In dim settings, add side lighting at a 45 degree angle
- Let movement happen: walk, turn, laugh

TI ADORO STUDIOS & IMAGE *by* LISA
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CLE | MARKEL CASE

MARCH 3RD, 2026

We are incredibly grateful to everyone who joined us for our CLE panel discussion on the high-profile Markel case. It was a truly engaging and insightful session that brought together thoughtful perspectives and meaningful conversation.

A special thank you to our distinguished panelists, ASA Georgia Cappleman and Investigator Jason Newlin, for sharing their expertise, experiences, and unique insights into this complex case. Your time and contributions made this program both impactful and memorable.

We also want to extend our appreciation to all attendees for your participation and engagement, as well as to those who helped coordinate and host the event at Capital City Country Club.

Thank you for being part of such an informative and successful CLE Luncheon. We look forward to seeing you at future events!



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My law practice is limited to catastrophic injury and death cases.

Most of my cases come through referrals from other attorneys, and we honor referral fees as permitted by Rule 4-1.5 of the Rules of Professional Responsibility.

I have served as president of the Tallahassee Bar Association (2005) and was the founding President of the Capital City Justice Association (2010). Accolades include the Southern Trial Lawyer's Warhorse Award (2025).

I am Board Certified in Civil Trial Law by The Florida Bar, The American Board of Professional Liability Attorneys, and The National Board of Trial Advocacy. I am an AV-rated Preeminent Attorney in the Martindale-Hubbell Law Directory and have been recognized by Best Lawyers in America since 2003.

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Extracting Artificial Intelligence Data in eDiscovery

By: **Chris Korta**, Harvest Discovery



As the use of Artificial Intelligence (AI) becomes increasingly prevalent in our daily lives, the chances of it becoming part of

routine eDiscovery increases as well. But what does that mean to the data collection and extraction process in the eDiscovery life cycle?

From an e-Discovery perspective, it is important to know that AI-generated data (such as ChatGPT) is extracted and processed just like many other forms of data. If it is on a device, it can be found and extracted.

Generally speaking, AI data is accessed by most users through either a web browser or an installed app.

- Browser-based AI sessions may leave artifacts in local cache, cookies, indexed DB storage, or synced browser history (sometimes even when the user believes they have cleared their history).
- App-based sessions are analogous to a chat thread between friends and they are extracted accordingly. The prompts entered by the app user (Friend 1) are considered messages to the AI app (Friend 2). The data provided back to the app user by the AI app (Friend 2) are considered messages back to the app user (Friend 1).

AI data can be stored in several ways across a device and it is not always “deleted” when deleted. Additionally, if the device is backed up to a cloud service, those backups may contain recoverable conversation data long after deletion from the device itself. AI companies internal retention policies also affect which data is available for extraction. The scope, duration, and accessibility of stored content may vary over time.

For eDiscovery purposes, the source of truth for ChatGPT conversations could include:

1. The end-user’s device (PC, tablet, mobile phone).
2. Associated browser or app cloud backups.
3. Enterprise log aggregators, if the user accessed ChatGPT through a corporate SSO or monitored network.
4. The AI provider’s own records, if obtainable.

As with any emerging technology, the discoverability of this data will be shaped not just by privacy law and proportionality standards, but also by the practical realities of where the data is stored, who controls it, and whether it can be collected in a forensically sound manner.

Author Bio

Chris Korta is a certified eDiscovery specialist through ACEDS (Association of Certified eDiscovery Specialists) and is responsible for the strategic operations of Harvest Discovery and the case management of its clients. Chris is a 30-year veteran of the custom software development industry and has served the past 7 years as the Executive Vice President at Kikoda: a Tallahassee-based firm specializing in custom software development, data analytics, and cloud programming/management.



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- 2026 BOARD OF DIRECTORS SWEARING-IN CEREMONY. JAN. 18TH

FEBRUARY

- PAST PRESIDENT'S ANNUAL AWARDS & RECEPTION FEB. 11TH 5:00 - 8:00 PM DUNLAP CHAMPIONS CLUB

MARCH

- CLE | MARKEL CASE MAR. 3RD 11:30 - 1:00 PM CAPITAL CITY COUNTRY CLUB
- HAPPY HOUR MAR. 18TH 5:00 - 7:00 PM DEEP BREWING COMPANY

APRIL

- TABLE FOR 8 WITH BRIDGE TO LAW SCHOOL APR. 18TH 5:30 - 8:00 PM BETH MOOR LOUNGE IN LONGMIRE AT FLORIDA STATE UNIVERSITY

MAY

- LAW DAY MAY 5TH 5:30PM A.C. MARRIOTT
- CLE | LEGISLATIVE RECAP MAY 12TH 11:30-1:00 PM

JUNE

- HAPPY HOUR JUN. 4TH PICKLE PAD

JULY

- CANDIDATE FORUM JUL. 22ND 5:30-7:30 PM

AUGUST

- CLE LUNCHEON AUG. 18TH 11:30 - 1:00 PM

SEPTEMBER

- HAPPY HOUR WITH YOUNG LAWYERS SECTION SEP. 10TH

OCTOBER

- CHILI COOKOFF BENEFITING LEGAL AID FOUNDATION OCT. 22ND

NOVEMBER

- TBA ANNUAL MEETING AND LUNCHEON NOV. 10TH

DECEMBER

- ANNUAL BENCH & BAR HOLIDAY PARTY DEC. 16TH

TALLAHASSEE BAR BULLETIN

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