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Have you ever been frustrated by a state or federal law and wished it was different? Or have you ever read about an issue in the paper or read about a legislator's opinion on a legal or policy matter and thought – I wish they just knew a little more or looked at this from a different perspective? Finally, have you ever wished you had

someone available upon your request with the skills, relationships, experience and strategies to help you deal with a governmental agency? Enter the BrownWinick Government Relations team.

As you read this issue of our newsletter, I urge you to not only consider the changes and trends described in the articles, but also whether there are ways that we can help you to be more involved and more influential – actually impacting and shaping the laws that affect you and your business. If you conclude that you would like to be more proactive, I suggest you contact any of the members of our Government Relations team – you might be surprised how much of a difference you can make when your voice is heard by the right people, at the right time, and with the right message.

Chris Sackett, Managing Member

2012 Post-Session Report

By Marc T. Beltrame and Adam C. Gregg



Take it to the voters. That phrase sums up the ultimate fate for dozens of hotly-debated bills during the 2012 session of the Iowa General Assembly. With split government and looming elections came starkly differing priorities between the Democrat-controlled Senate and the Republican Governor and House of Representatives. Though the respective sides could not hammer out their differences on numerous bills despite having extra time to work in the second straight overtime session, it is not to say that no progress was made. Read on for our take on what did – and did not – get done this session.

Tax Issues

Commercial Property Tax. To many, it seemed that if there ever

were a time when the legislative squirrel would finally find the commercial property tax reform nut, it would be the 2012 session. Governor Branstad had made property tax reform his number one priority. Democratic Senate Majority Leader Mike Gronstal had echoed the need for reform. The issue had been on the table until the final hours of the 2011 session, and all sides seemed to have motivations to cut a deal as a hedge against a potentially worse fate after the elections. Further, through numerous iterations of plans (HF 2475, SF 2344, HF 2274, HSB 519, HSB 500, SF 522), progress was made on the outline of a deal – the Governor demanded permanent reduction in the value of commercial property; House Republicans demanded local government budget reforms; and Senate Democrats demanded mechanisms to ease the impact on local governments, such as "backfill" appropriations of state funds and a state-funded property tax credit.

Despite appearing to come within sight of a deal, all sides concluded they could not budge any further beyond previous concessions made in the negotiation process. Simply put, the fate of commercial property tax reform lies in the hands of Iowa voters in November 2012.

Earned Income Tax Credit. A top priority of Senate Democrats, an increase in this tax credit for low-income Iowans became the political volleyball of the 84th General Assembly. Citing the need for comprehensive rather than piecemeal tax reform, the provision was item vetoed by Governor Terry Branstad after being sent to him by both houses in 2011 (SF 209). In reality, the proposal became a source of leverage for Governor Branstad to attempt to extract a property tax deal from Senate Democrats during the 2012 session. At the same time, Senate Democrats held firm that passage of an earned income tax credit expansion was a *sine qua non* of discussing property tax reform. In that respect, the property tax stalemate was also an earned income tax credit stalemate.

TIF Reform. After some organizations advocated for years to reform Iowa's Tax Increment Financing (TIF) law, recent alleged abuses caught legislators' attention. As a result, legislators passed a bill (HF 2460) this session that makes reforms to Iowa's TIF law. TIF is an economic development tool that is used for subsidizing redevelopment and community improvement projects by using future tax revenues to provide for current improvements. Initially, the House passed a bill that contained substantial reform to Iowa's

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TIF law, but the bill had to be diluted in order to gain passage in the Senate. The Senate approved the revised bill by a 26 to 22 vote along party lines before the House voted unanimously for its passage. Governor Branstad signed the bill into law on May 25, 2012.

While the provisions of the bill are too numerous to detail here, the bill increases the accountability and transparency of governmental entities that use TIF by requiring reports on the use of TIF, audits on how TIF funds are used, and public hearings for any new projects in TIF districts. Additionally, the bill has an "anti-piracy" provision that disallows TIF incentives from being used to unfairly lure a business away from an existing location in Iowa.

Gas Tax. Both the House and the Senate proposed bills this session to increase the funding for Iowa's roads and bridges by raising the state fuel tax for the first time since 1989. Iowa has one of the lowest gasoline taxes in the Midwest and many argue this has led to a considerable amount of wear and tear on Iowa's infrastructure. The proposed Senate bill (SF 2224) would have increased the tax by 5 cents per gallon on January 1, 2013, and another 5 cents on January 1, 2014. This bill was approved by the Senate Transportation Committee but failed to advance through Senate Ways and Means. The proposed House study bill (HSB 547) was similar to the Senate bill, but it only raised the gas tax by 4 cents on January 1, 2013 and January 1, 2014. In addition to raising the gas tax, the study bill also increased vehicle registration fees and taxes. The bill was unable to gain approval by the House Transportation Committee. A gas tax bill will likely be considered next session and Governor Branstad has already voiced his support for its passage.

Sales Tax for Online Retailers. Looking for a way to collect sales taxes for online purchases, the Senate unanimously passed the so-called "Amazon Tax" bill (SF 2330). However, the bill did not find support in the House and was not made into law. The bill would have expanded the definition of a retailer maintaining a place of business in the state to include persons or organizations that have a substantial nexus with the state. The bill would have required online retailers that have distribution facilities in the state, operate affiliate programs with businesses in the state, or have other significant connections to Iowa through delivery, service, or maintenance to collect sales taxes from customers. Proponents of the legislation argued that it would level the playing field between local brick-and-mortar retailers and large online concerns like Amazon.

ESOP Tax Credit. In his Condition of the State address in January, Governor Branstad voiced strong support for legislation promoting the sale of Iowa businesses to their employees via employee stock ownership plans (ESOPs). That support resulted in action with the Legislature passing a tax incentive for businesses to stay in Iowa. ESOPs provide Iowa business owners that wish to retire or sell their businesses a way to do so while ensuring that the businesses they built stay here and that their employees' interests are protected. The Legislature passed ESOP legislation excluding from taxation 50% of the net capital gains on the sale of a business if an ESOP acquires at least 30% of the interest in the

business. The ESOP legislation was attached to the Standings Bill (HF 2465) which was signed by the Governor.

Research Activities Credit Reform. Two proposals were offered during the 2012 session to limit the benefits provided under Iowa's Research Activities Credit. Both failed due to lack of support. Senate Study Bill 3192 sought to amend the current law by ending the refundable nature of the current tax credit, and replacing it with a carry-forward of up to seven years. House File 2446 would have changed the credit from being automatic to being awarded by the Department of Revenue, and would have placed a cap on the amount of credits awarded statewide.

Innovation Fund Investment Tax Credit. As part of Governor Branstad's 2011 restructuring of what was formerly known as the Iowa Department of Economic Development, an innovation fund was created to encourage investment in cutting-edge companies. Two bills (SF 2227 and HF 2454) were considered in 2012 to jumpstart lagging investment in the fund. Under current law, investors receive a tax credit for 20% of their equity investment in the innovation fund. Both bills sought to amend the law to allow a tax credit for the full 100% of any equity investment made in 2011 through 2013. The bills stalled due to differing priorities and concerns that a 100% tax credit was perhaps too generous in this context.

Anchor Manufacturer Tax Credit. House File 2471 would have provided incentives to manufacturing suppliers to conduct business in Iowa. The bill was passed in the House, but failed to advance in the Senate this session. The goal of the legislation was to provide incentives for suppliers to come to Iowa to be closer to their anchor manufacturer customers by allowing a supplier to deduct earnings when calculating its state tax liability. In order to be a supplier, the bill called for the company to employ a substantial amount of people in Iowa and sell a portion of their products to larger Iowa-based companies that export the majority of their products out of state. While the bill was largely supported by Iowa Republicans, the bill ultimately failed to receive any consideration in the Democratic controlled Senate.

Health Care

Mental Health Reform. Perhaps the greatest accomplishment of the 2012 legislative session was the enactment, with broad bipartisan support, of comprehensive mental health reform. The legislative proposals brought forth during the 2012 session were the result of recommendations from issue-specific interim study committees authorized by legislation passed in 2011. Among the most significant changes found in Senate File 2315 is the creation of regionally-managed system (as opposed to the current countybased system) charged with providing a defined set of core mental health services. To solve the sticky issue of funding - which implicated both county property taxes and state tax receipts - the legislature developed a creative hybrid funding plan. A per capita target for the mental health property tax levy was set at \$47.28 per person. Counties whose levies are below the target will be supplemented with state funds, while counties whose levies are above the target will be forced to reduce their property tax levy

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(providing approximately \$10 million in statewide property tax relief). In addition to this local funding, the state will also provide annual appropriations for mental health services, including a \$40 million transition fund for FY 2013 to pay for the non-federal share of Medicaid-eligible mental health services.

Insurance Navigator. Iowa passed legislation regulating socalled "insurance navigators" late in the session. Specifically, House File 2465 creates a new chapter of the Iowa Code, 522D, that will regulate the activities of "navigators" which are government funded persons who were created as part of the Patient Protection and Affordable Care Act (PPACA) passed by Congress. The Independent Insurance Agents of Iowa, or "Big I" fought for this new chapter (522D) arguing it was necessary to assure Iowans that the activities of these persons will be regulated and limited in scope. The new code provision in chapter 522D creates a licensing process consistent with other licensing chapters in Iowa law. In addition, it restricts navigators from selling, soliciting or negotiating insurance. Federal law does not allow states to prohibit navigators from the marketplace but chapter 522D represents a solid effort by independent insurance agents to ensure a fair marketplace.

Certificate of Need Amendments. An amendment was offered to the Health and Human Services Appropriations bill, Senate File 2336, which would have effectively created an exemption from the Certificate of Need requirements for a single health facility located in the Cedar Rapids area. Over the opposition of numerous health care interest groups whose constituencies would continue to be subject to the CON process, the House adopted amendment H-8493 during floor debate. The bill ultimately went to conference committee and the CON provision was dropped from the final version of the bill.

Agriculture and Environment

Ag Protection Act. In a strong show of support for agricultural interests in the state, the Legislature passed the Ag Protection Act (HF 589) creating a new criminal offense for agricultural production facility fraud. The bill makes it a crime for an individual to fraudulently gain access to a farm with the intent to cause harm. Offenders are subject to a serious misdemeanor for their first offense and an aggravated misdemeanor for a second offense. Those that conspire to commit such acts or aid and abet the perpetrators of such acts can also be held criminally liable.

A first version of the bill was introduced in 2011 and sought to create criminal penalties for recording undercover video in agricultural production facilities. The 2011 version of the bill passed the House but was not taken up by the Senate because of concerns over its constitutionality. This session, the Senate amended the bill as described above in order to clear up any constitutional concerns. Once amended, the bill passed both houses with wide majorities. The Governor signed the bill into law in early March, and its provisions were effective immediately.

Gilt Bill. Legislators supported bio-security in animal production facilities by passing legislation that allows producers to exempt replacement breeding swine from the calculation of

animal units in CAFOs if the gilts are used in a farrowing and gestating operation. Exempting gilts gives farmers the opportunity to manage the health of their breeding stock while not subjecting facilities to more onerous environmental regulations. The bill (SF 2172) received bipartisan support in both houses and was signed by the Governor.

Central Filing of Ag Liens. Bills were introduced in each chamber (HSB 631 and SSB 3160) which would have replaced Iowa's current system of direct notification of agricultural liens. Under the current system, banks directly notify those who may potentially buy ag products from their borrowers, indicating that the bank has a security interest in the products and requiring that a two-party check be issued by the purchaser. The bills, supported by the Iowa Bankers Association and opposed by a number of agricultural interests, would have instead imposed a centralized, statewide filing system for security interests in farm products. The legislation failed the funnel deadline in both chambers.

Right to Farm Act. Agriculture proponents in the House introduced a bill titled the "Iowa Right to Farm Act" (HF 2461). The bill seeks to protect farming operations from public or private nuisance claims by instituting a "first in time, first in right" approach. The bill provides that a farm operation or grain warehouse on more than 10 acres is not a public or private nuisance if it existed before a change in land use or occupancy of land claimed to be affected by the farm operation or grain warehouse. The bill also provides similar protections for an animal feeding operation which is located on any tract of land with 10 or fewer acres. The animal feeding operation is not a public or private nuisance action if it employs reasonable techniques to keep dust, noise, insects, and odor at a minimum and the action is brought by a party whose date of possession of land claimed to be affected by a nuisance is subsequent to the date that the animal feeding operation was established. The bill was referred to the Ag Committee, and no vote was taken.

Stray Voltage. Bills were introduced in the House and the Senate to address disputes over stray voltage, where electrical current on or near a farm can disrupt milk production in cows (HF 2375 and SF 2286). Both bills sought to establish a set of ground rules for legal disputes between dairy producers and utilities, including the involvement of the Iowa Utilities Board. The Senate bill passed by a vote of 35 to 14, but neither bill was considered on the House floor.

Raw Milk. The raw milk debate made its annual trek to the statehouse with a study bill (HSB 585) that would have permitted the sale of raw milk from Iowa's dairy farms directly to consumers and allowed targeted home delivery of raw milk and raw milk products with little regulation or oversight. The bill was introduced but not considered by the full House. Proponents of the bill from both sides of the aisle framed the debate as one about the freedom to conduct business and personal dietary choice. Opponents argued that the sale and consumption of raw milk poses significant health risks. Further, opponents worried that health problems associated with the consumption of raw milk would diminish consumer confidence in "Grade A" pasteurized milk.

Fence Law. You know the saying, "Good fences make good neighbors?" Well, some members of the Senate wanted to rewrite Iowa's fence statute (Iowa Code chapter 395A), which dates back to 1921. A bill introduced in the Senate (SF 2102) called for a change to the default rule of neighbors splitting the cost of erecting a fence 50/50, and instead the bill set forth different default rules regarding which neighbor carries the burden of erecting and maintaining a fence. Under the proposed legislation, if only one neighbor keeps livestock, then that neighbor would bear the entire cost of building and maintaining the fence. If circumstances change and the second neighbor begins to keep livestock, then responsibility for the fence shifts. The bill was not considered by the full Senate.

Conservation Efforts -- Lake Restoration Funding. The Iowa General Assembly appropriated \$6 million in support of the Lake Restoration Program (LRP), which is administered by the Iowa Department of Natural Resources. The LRP is a highly effective water quality initiative that enjoys widespread bipartisan support. The goals of the program are to improve water quality by providing long term solutions to remove lakes from the impaired waters list and ensure a sustainable, healthy, and functioning lake system throughout Iowa. This year's appropriation brings overall investment in the program to \$50 million of gaming revenues. A number of conservation groups are likely to seek an increase in the state's investment in the program to match past funding levels of \$10 million annually.

Restoring Iowa's lakes has proven to be an important priority for Iowans. According to the Iowa DNR, six out of ten Iowans visit a public lake each year and overall our public lakes generate \$1.6 billion in economic activity.

Flood Mitigation. In an effort to help communities with flooding and other disasters, legislation (SF 2217) to create a flood mitigation program was passed by the Senate and House. The program will be administered by a new flood mitigation board, which will oversee projects such as the construction of levees, embankments, impounding reservoirs and conduits that are necessary for the protection of property from flood damage. The funds a local government applicant receives will come from state appropriations and potentially local sales tax increments. After similar legislation failed last year, the bill was unanimously passed by the Senate before passing in the House, 76 to 23. The bill became effective when Governor Branstad signed it on April 19.

Bottle Bill Expansion. After the failure of last year's efforts to repeal Iowa's five-cent container deposit law (the "Bottle Bill"), this year the legislature considered almost the exact opposite proposition – expansion of the law to include non-carbonated drinks, such as water bottles and tea. It is estimated that expanding the enormously popular Bottle Bill would keep an additional 500 million bottles out of ditches, streams, and landfills, while preserving or creating over 1,100 Iowa jobs. The bills (SSB 3188 and HSB 652) would have doubled the handling fee on plastics provided to points of redemption. However, the bills stalled after beverage distributors and grocers voiced opposition.

Miscellaneous Legislation

Residential Contractors -- New "Storm Chaser" Regulation. As the result of an intense two-year effort, the Iowa property and casualty insurance industry finally succeeded in passing so-called "storm chaser" legislation to regulate residential contractors. The legislation, Senate File 466, modifies the state building code (Iowa Code Chapter 103A) in cases where residential contractors are making repairs following a catastrophe which damages or destroys residential real estate. The intent of the legislation is to discourage unscrupulous "fly by night" out-of-state contractors from exploiting consumers facing major damage or destruction of their homes following a major catastrophe such as a storm, tornado, fire or flood.

Under modifications to the state building code, contractors who are performing repairs to a residence following a catastrophe are required to provide customers with a notice prior to entering a written or oral contract. Failure to provide the notice makes the contract void as a matter of law. Other changes to the state building code were also made as a result of this. Residential contractors are no longer allowed to represent or offer to represent customers on any insurance claim in connection with a catastrophe. Additionally, residential contractors may not advertise or promise to rebate an insurance deductible as an inducement to gaining customers following a catastrophe. Residential contractors who engage in either of these prohibited acts will have their contracts void as a matter of law and will also be subject to a simple misdemeanor. They may also be liable for civil remedies under the Iowa Consumer Fraud Act (Iowa Code Section 714.16).

The storm chaser legislation was championed by Iowa Attorney General Tom Miller, the Associated Builders and Contractors and every property and casualty insurance company doing business in the state. With passage of this legislation, Iowa now joins neighboring states such as Nebraska, Missouri, Minnesota, Illinois and South Dakota in passing an anti-storm chasing measure.

Traffic Cameras and Photo Enforcement. Proponents of banning or limiting the spread of photo technology designed to enforce speed and red-light traffic regulations in Iowa will have to wait another year. Despite the Iowa House voting overwhelmingly on a bipartisan basis to ban the use of photo enforcement technology, the measure failed to become law and the issue remains alive for the 2013 session.

Opponents of photo enforcement technology argued that the cameras are an infringement on individual liberty and nothing more than a revenue generator for local governments. Those who favor photo enforcement technology favor allowing local communities the authority to decide whether to deploy the technology and argue that the overwhelming data compiled by independent sources, including the Iowa State University Center for Traffic Research, demonstrates these systems save lives and make roads safer.

According to a Des Moines Register "Iowa Poll" taken in February, the public is relatively split on whether photo enforcement technology should be legal with 50% of those surveyed favoring a

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ban and 46% opposed. Given the close split there is certain to be more debate on the issue in 2013.

Nuclear Energy. After the House approved a nuclear energy bill last year (HF 561), the ball was in the Senate's court this year. Though the bill advanced out of the Senate Commerce Committee with bipartisan support, it was not considered on the Senate floor. In short, the bill would have allowed MidAmerican to study and seek approval for construction of a second nuclear power plant in Iowa. Opponents of the bill argued that MidAmerican's customers would assume the cost and the risk, while MidAmerican would pass costs onto ratepayers without any guarantee that a nuclear plant will even be built. Advocates for the bill argued that an additional nuclear power plant would create jobs and provide safe, clean energy for many years to come.

Education Reform. In a clarion call urging legislators to make Iowa more competitive in a global economy, Governor Branstad made education reform a centerpiece of his 2012 legislative agenda. While many of the specific reform measures championed by the Governor did not make it into the reform bill that passed this year (SF 2284), the Governor called the reforms a "first step toward improving the quality of education in Iowa."

The education reform bill includes: competency-based education that allows students to learn and complete courses at their own pace; provisions for smaller class sizes in early grades so teachers can spot issues and bring students up to speed faster; an emphasis on online teaching and learning as a tool for students in their local schools; heightened requirements for students entering the teaching profession; a mandate for districts to provide educators more time for teacher collaboration and coaching so teachers can help each other improve; provisions for annual teacher peer reviews and administrator evaluations; and rules that shift some administrative duties away from principals so they can focus more on improving teaching rather than noneducational duties.

Employing Illegal Immigrants. Once again this year, members of the House introduced legislation that would require Iowa employers to participate in the federal E-Verify program for verification of employee work status. The legislation would have required all employers to maintain E-Verify records for the longer of either the term of the employee's employment or three years. The legislation provided penalties for employers that knowingly hire unauthorized aliens and a method for citizens to lodge complaints with the local sheriff's office alleging employment of unauthorized labor, law enforcement, the construction industry, and religious organizations voiced opposition to the legislation. The bill (HF 2284) did not make it out of the House Judiciary Committee.

Online Poker. Online poker players were once again pleased to see legislation introduced that would allow them to gamble from the comfort of their own home. Legislation that would legalize online poker (SF 2275) passed the Senate before failing in the House this session. While similar legislation also died last year, there was more optimism towards the bill this year as a study by

the Iowa Racing and Gaming Commission found that it would bring in \$3 to \$13 million in annual tax revenue. Further, the U.S. Department of Justice's announcement that online poker does not violate the Wire Act of 1961 cleared up an important legal issue. The bill allowed for players to be eligible to play poker online if they were at least 21 years and registered in Iowa with a statelicensed casino. Though the bill received a few Republican votes in the Senate, it was largely passed on a party-line vote before being sent to the House, where it died in the second legislative funnel.

If you have any questions regarding these or any other bills passed during the 2012 legislative session, please feel free to contact any member of the BrownWinick Government Relations practice group.

Marc T. Beltrame and Adam C. Gregg are attorneys on BrownWinick's lobbying team with a full-time presence at the Iowa Capitol during the legislative session, representing multiple businesses and interests. Marc can be reached at (515) 242-2449 or <u>beltrame@brownwinick.com</u> and Adam can be reached at (515) 242-2450 or <u>gregg@brownwinick.com</u>.

The United States Patent System – The Change Is Coming!

By David M. Breiner



Historically, the United States patent system has been a first-to-invent system. That is, in a competition between two inventors seeking a patent on the same technology, the patent has been awarded to the inventor who invented first, not the first inventor to file. The United States patent system, however, will soon change due to a piece of federal legislation, known as the America Invents Act (AIA), signed into law on September 16, 2011. Under the AIA, the United States patent system will operate as a first-to-file system such that, in a competition between two inventors seeking a patent on the same technology, the patent will be awarded to the inventor who files first. This change will be effective on March 16, 2013.

In enacting the AIA, Congress redefined what constitutes "prior art." Generally speaking, prior art comprises printed publications and public uses relative to a critical date. Under the current system, the critical date is an inventor's date of invention and the prior art comprises printed publications and public uses that publish or occur before the inventor's date of invention. Under the AIA, the critical date is the filing date of a patent

application. That is, under the AIA, prior art comprises printed publications and public uses that publish or occur before the patent application is filed. Prior art is important, because it is a consideration in determining whether a patent should be granted.

This change in the critical date will likely make it more difficult for an inventor to obtain a patent on an invention since the prior art will include events and publications that occur after an inventor's date of invention. For example, suppose inventor A invents a new product on January 1, 2012 and files a patent application on July 1, 2012. Suppose further that a competitor independently invents the product and publishes the product in a trade magazine on June 1, 2012. Under the current system the trade magazine is not prior art since the trade magazine published after the inventor's date of invention. Under the AIA, however, the trade magazine is considered prior art since it published before the patent application was filed. Thus, under the current system, a patent may be granted despite the invention being published in the trade magazine before inventor A filed his/her patent application whereas, under the AIA, the patent may be denied.

Because the United States patent system will move from a first-to-invent system to a first-to-file system on March 16, 2013, inventors and applicants who wish to take advantage of the current system must file their applications before the March 16, 2013 deadline. Otherwise, applications filed on March 16, 2013, or later, will be subject the new rules under the AIA.

David M. Breiner is an associate attorney at BrownWinick and his practice includes patent application preparation and prosecution. David can be reached at 515-242-2411 or <u>breiner@</u> <u>brownwinick.com</u>.

Our Firm Continues To Grow To Serve Your Needs

In our continuing effort to provide clients with the best possible legal services, BrownWinick continues to grow by hiring outstanding attorneys. Our most recent hires are no exception.



Cynthia M. Boyle joined BrownWinick as an associate in April 2012. Cynthia received her B.S. in Finance and Accounting from Iowa State University in 2007. She received her J.D., *with distinction*, in 2010 from the University of Iowa College of Law.

Cynthia will provide legal services primarily

in the areas of business transactions, securities, taxation, employee benefits and estate planning.

Before joining BrownWinick, Cynthia was an associate attorney at Shuttleworth & Ingersoll, PLC in Cedar Rapids, Iowa.

Robert D. Hodges joined BrownWinick as an associate in June 2012. Robert graduated from Central College in 2003, receiving his B.A., *summa cum laude*, in Business Management. He received his J.D., *with high honors*, from Drake University Law School in 2007.

Robert focuses his practice primarily in the areas of taxation, estate planning and business law.

After receiving his J.D., Robert accepted a commission in the Untied State Army. While serving as a Judge Advocate at the Corps and Brigade level, Robert deployed in support of Operation Iraqi Freedom, Operation Enduring Freedom and Operation Unified Response. Robert left active duty in 2011.



Robert continued his education at Georgetown University Law Center and received his LLM in taxation, with distinction, in 2012 and was also awarded a Certificate in Estate Planning.

We are extremely pleased that these highly qualified and talented individuals have joined BrownWinick.

Outstanding Achievements



Rebecca Brommel and **Catherine Cownie** were named to the *Des Moines Business Record's* 2012 Class of Forty Under 40.



BrownWinick has been ranked as a "leading law firm" in *Chambers USA*® 2012 - America's Leading Lawyers for Business in the areas of Corporate/M&A, Labor & Employment, Litigation: General Commercial and Real Estate. Eight attorneys from BrownWinick were selected for inclusion in *Chambers* USA® 2012 as "leaders in Iowa" in the following areas:

- Doug Gross Corporate/M&A
- John Hunter Corporate/M&A: Banking & Finance
- James Gilliam Labor & Employment
- William Brown Corporate/M&A
- Christopher Sackett Corporate/M&A
- Michael Blaser Corporate/M&A
- Brian Rickert Litigation: General Commercial
- Kelly Hamborg Real Estate



William Brown was awarded his LLM degree in Taxation, *summa cum laude*, from the University of Alabama.

NOTE: This newsletter is intended solely for general informational purposes and should not be construed as, or used as a substitute for, legal advice with respect to specific transactions. Such advice requires a detailed analysis of applicable requirements and an evaluation of precise factual information. We do not undertake to keep recipients advised as to all relevant legal developments. © Brown, Winick, Graves, Gross, Baskerville & Schoenebaum, P.L.C., 2012