# Madigan, Dahl & Harlan, P.A.

A NATIONAL BUSINESS LAW FIRM



In January of 2014, Madigan, Dahl & Harlan, P.A. celebrated its ten year anniversary as a preeminent law firm in the Twin Cities. Our success as a law firm is only made possible through the service to our clients and, for that, we thank you and look forward to continuing to serve your legal needs.

#### Madigan, Dahl & Harlan, P.A. Newsletter

#### Jon Steckler Becomes A Partner



Madigan, Dahl & Harlan, P.A. is proud to announce that Jon Steckler has been made a partner and shareholder in the firm. Jon has been practicing with Madigan, Dahl & Harlan since 2007 and focuses on the areas of commercial and business litigation. In addition to his active role in the local legal community, Jon has been recognized as a Minnesota "Super Lawyers" Rising Star. Please join us in

## Minnesota Enacts Changes to Estate Tax

Minnesota recently enacted changes to its estate tax and gift tax less than a year after modifications of each were signed into law. Specifically, the gift tax has been eliminated and the state's estate tax exemption thresholds have been raised.

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### <u>Minnesota Legislature Contemplates</u> <u>Revised LLC Act</u>

congratulating Jon!

Mike Madigan Awarded Accolades



Attorney Michael D. Madigan has been recognized for his significant impact on the legal community by being named a 2014 Minnesota Super Lawyer. Mike has also been named one of the Best Lawyers in America for 2014 and one of Minnesota's Best Lawyers for 2014. We would like to congratulate Mike for all this well-earned recognition.

#### Tom Harlan Appears in Minnesota Lawyer



Attorney Thomas Harlan was recently interviewed by Minnesota Lawyer for an article concerning the choices faced by entrepreneurs in selecting the appropriate entity for their business. In the article, Tom describes the differences between corporate entities and the reasons specific entities should be selected



The 2014 Minnesota legislature will consider the enactment of the Revised Uniform Limited Liability Company Act (Re-ULLCA) as modified for Minnesota by a review committee of Minnesota business attorneys. The Re-ULLCA has been endorsed by the Minnesota State Bar Association and is expected to be enacted. Among other things, the proposed bill will move Minnesota's LLC law from a corporate model to a partnership-based model.

## Minnesota Supreme Court Decision Requires Strict Compliance for Payment Bond Notice Requirements

In *Safety Signs, LLC v. Niles-Wiese Construction Co., Inc.,* No. A12-0370, the Minnesota Supreme Court was, for the first time, asked to interpret the notice requirements in the Minnesota payment bond statute, Minnesota Statute 574.31, subd. 2(a). The Court determined that it had no choice but to interpret the statute as requiring strict compliance with the requirement that a potential payment bond claimant provide notice to the surety and contractor at the address listed **on the bond**.

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## <u>Madigan, Dahl & Harlan Prevails in</u> <u>Wrongful Arrest Suit</u>

Attorney Richard Dahl recently won summary judgment

businesses.

#### Contact Us

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in favor of his client, a law enforcement agency, in a suit that alleged federal constitutional violations, as well as common law torts related to an alleged wrongful arrest. Plaintiff sought damages after being removed from a property in which he claimed a legal interest and was subsequently arrested.

Upon a motion for summary judgment, the court determined that there had been no impropriety in Plaintiff's arrest and removal, and the law enforcement agency was entitled



to dismissal and summary judgment in its favor.

## <u>Update on the Affordable Care Act</u> ("ACA") Employer Mandate

The IRS and U.S. Department of the Treasury recently published final regulations concerning the employer mandate of the ACA. These regulations provide some additional guidance on the impact the ACA will have on employers.

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## <u>An Update on Minnesota's "Ban the Box" Law</u>



Last fall, we published an article describing Minnesota's "Ban the Box" law (Minn. Stat. 364.021) which became effective January 1, 2014. In essence, this law requires private employers to wait until a job applicant has been

selected for an interview or a conditional offer has been

made before questioning an applicant about criminal records or history.

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