

Happy New Year!

Kurt X. Metzmeier

Happy New Year! Well, at least for those of you who use the Gregorian year. And I don't want to mandate happiness on you—toxic positivity is presumptuous, if not, well, toxic.

But it is true that there are other New Years besides our year of 2026, a solar year devised by Julius Caesar but later updated by Pope Gregory VIII. The Jewish year of 5787 will start after sundown on Friday, September 11 on Rosh Hashanah. Depending on the sighting of the moon, June 17 is the presumed start of the Islamic year of 1448 in America. The start of the Chinese Year of the Horse will be celebrated on February 17, as will be the Vietnamese New Year.

However, even in the United States, January 1 is only one of many annual beginnings. State and federal laws describe or mandate the setting of many other types of years such as fiscal years, tax years and public-school years. Common law understands the concept of the year in many ways, with most legal documents setting temporal terms in precise language. When they don't, they create legal controversies that often end up in the courts. And even the U.S. Supreme Court has its own year which starts on the first Monday of

October—but hasn't always.

Kentucky Years, Legally Defined

In Kentucky, the general definitions statute, KRS 446.010, defines a simple reference to “year” as a calendar year, which it presumes we know starts on January 1. (That's a reasonable assumption because KRS 2.110(1) listing public holidays, designates the first day of January as “New Year's Day.”) In addition to this comprehensive general definitions list, Chapter 446 of the KRS has a number of tools for interpreting Kentucky statutes, including rules of construction and guides for understanding the codification process.

But that is not the only year in the state. KRS 177.820 defines the “fiscal year of the Commonwealth [as] commencing on the first

day of July and ending on the next ensuing thirtieth day of June.” And, for corporate taxation under KRS 67.750, the “fiscal year” is defined as it is defined in the federal Internal

Revenue Code, which “means an accounting period of 12 months ending on the last day of any month other than December.” IRC 7701(a)(24).

Of course, while most people think of a year as being 12 months, the drafters of Kentucky's current constitution were more expansive, creating a 24-month “biennium” that commences on July 1 each even-numbered year and ends on June 30 “in the ensuing even-numbered year.” KRS 446.010(53). The “even-numbered year” calendar unit is an artifact of the 1890-91 Kentucky Constitutional Convention's attempt to confine the legislature to a 60-day session every even-numbered

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year. A 2004 amendment added a 30-day odd-year session, but the biennial budget is still passed in the even-numbered year. The legislative year begins on the first Tuesday after the first Monday in January, according to the Kentucky Constitution, Section 36.

Researchers into any statutory ambiguity as to what is meant by a year in a statute are best advised to consult Thomson Reuters' much-cited treatise *Statutes and Statutory Construction* often referred to informally as “Sutherland's Statutory Construction,” even though its author Jabez Sutherland has been resting in peace since 1902.

Federal Fiscal Year

Speaking of the federal government, it is generally accepted that the traditional fiscal year from July 1 to June 30 used by Kentucky and 47 other states, is in imitation of the federal fiscal year adopted in 1842. Early on, Congress had operated on the idea that the fiscal year was a calendar year but because of the slow resolution of elections, difficult travel conditions, and the blazing hot D.C. summers, Congress was typically only in session from December to May. That meant

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JANUARY 2026 AWARENESS CALENDAR

- National Mentoring Month
- Poverty in America Awareness Month
- Slavery and Human Trafficking Awareness Month
- National Braille Literacy Month
- 1/4: World Braille Day
- 1/18: World Religion Day
- 1/19: Martin Luther King, Jr. Day
- 1/27: International Holocaust Remembrance Day

January DEI Awareness Tips:

- Honor MLK Day: Seek ways to serve and support equity in your practice.
- Be mindful of economic hardship: Learn how to support Poverty Awareness Month efforts.
- Know the signs of trafficking: January highlights Slavery and Human Trafficking Awareness.
- Respect cultural observances: January includes several faith and cultural holidays.
- Support mentorship: Use National Mentoring Month to help grow future leaders.
- Set inclusive goals: Start the year with intentions that support equity and belonging.

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appropriations bills weren't passed until after Easter and the government operated on "temporary" continuing resolutions for months. Congress paused its squabbles with President John Tyler to fix this problem and Tyler, surprisingly, didn't veto it.

The new fiscal year beginning on July 1 resolved that issue for more than a century until the air-conditioned, jet-flying members of the 93rd Congress passed the Congressional Budget Act of 1974. One provision of the law changed the federal fiscal year to start on October 1. Theoretically, failing to pass an appropriation bill by that date means a government shutdown, but Congress would never let that happen, or at least never let it happen a dozen times since 1974. Maybe 11, but never 12.

Contract Years

Among the terms that lawyers need to watch for ambiguity is the contract year. Drafters who define it simply as a year can run into complications over what the specific anniversary date is when the effective date isn't clear. If the year is carefully set out—"the

period from 12:00:01 a.m., Eastern Time, January 1, 2026, to 12:00 midnight, Eastern Time, December 31, 2026 (the "Contract Year")"—it will solve most problems, but life and ambiguity always finds a way. When uncertainty arises, sometimes the principles of statutory construction laid out in Sutherland can be applied, but a drafting guide like Lenne Espenschied's *Contract Drafting: Powerful Prose in Transactional Practice*, 3d (ABA 2019) can also be useful.

Court Years

The year of the United States Supreme Court famously (and infamously) begins on the first Monday of October. I say "infamously" because "First Monday" was the name of a hilariously awful TV drama about the Supreme Court that CBS aired briefly in 2002 before pulling the plug. This utterly clueless show had a painfully bad scene where a justice played by an overacting Charles Durning in a Foghorn Leghorn accent ignored the lawyers and decided to probingly interrogate a party about the facts of the case. Another scene—my favorite—had two law clerks researching a case by randomly pulling law books off the shelves. No digests, Westlaw or Lexis needed.

Most U.S. courts are in continuous session and don't have year beginnings, but the U.S. Supreme Court, which first sat in 1790, retains the rhythm and pace of a "term of court commencing on the first Monday in October of each year," as codified by 28 U.S. Code § 2. The date resembles the start of the British legal year, which begins its Michaelmas term on September 29, St. Michaels Day. And, indeed, a search of statutes of the colonial Virginia, Massachusetts, New Hampshire and Maryland indicates that pre-revolutionary America was aligned with the four English terms of Michaelmas, Hilary (January), Easter (March) and Trinity (June).

However, that is likely a coincidence. The Federal Judiciary Act of 1789, which established the U.S. court system, created two Supreme Court terms, one held in February and one in August. Congress in its 1802 Judiciary Act cut it to a term that began on the first Monday of February, which was fortunate as the Court had moved from Philadelphia to the new District of Columbia. See, *supra*, "blazing hot D.C. summers."

It was not until a 1873 law reorganizing the federal circuit courts and adding a seventh

Supreme Court justice that Congress moved the start of the U.S. Supreme Court to October (the second Monday), and then in 1949 that the date was set as the first Monday of October. If the members of Congress were influenced by the English judicial calendar, it was because they read references to it in Charles Dickens's novel *Bleak House*.

Happy New Years!

So Happy New Year—by Gregorian, Jewish, Islamic, Chinese or other calendars. May your fiscal years—Kentucky and federal—balance. And may this year's Supreme Court term begin in October without any further attempt by network programmers to dramatize it.

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