

6-1-2021

## Modernizing Trusts and Estates: Introduction

Alyssa A. DiRusso

Follow this and additional works at: <https://scholarlycommons.law.hofstra.edu/actecelj>



Part of the [Estates and Trusts Commons](#), [Taxation-Federal Estate and Gift Commons](#), and the [Tax Law Commons](#)

---

### Recommended Citation

DiRusso, Alyssa A. (2021) "Modernizing Trusts and Estates: Introduction," *ACTEC Law Journal*: Vol. 47: No. 1, Article 2.

Available at: <https://scholarlycommons.law.hofstra.edu/actecelj/vol47/iss1/2>

This Article is brought to you for free and open access by Scholarship @ Hofstra Law. It has been accepted for inclusion in ACTEC Law Journal by an authorized editor of Scholarship @ Hofstra Law. For more information, please contact [lawscholarlycommons@hofstra.edu](mailto:lawscholarlycommons@hofstra.edu).

# Modernizing Trusts and Estates: Introduction

Alyssa A. DiRusso\*

The 2020s have already staked their claim as pivotal in U.S. history. The Covid-19 pandemic killed hundreds of thousands of Americans and contributed to making 2020 the deadliest year on record.<sup>1</sup> The U.S. Capitol was breached by a mob of its own citizens.<sup>2</sup> Racial and social justice movements gained momentum.<sup>3</sup> The climate crisis continued its trajectory toward “irreversible damage to our ecosystems.”<sup>4</sup> It’s exhausting, and the 2020s have barely started.

And what comes next? Are we transitioning into the Roaring 2020s?<sup>5</sup> In what ways will the laws of trusts and estates fundamentally transform? How should lawyers and academics support (or resist) impending change? How can we adapt legal practice to be nimble enough to navigate an ever-changing landscape?

This eclectic volume addresses these themes by examining a variety of topics where authors have identified a shift or modernization of the law. Some are responses to the pandemic, such as adjustments in will execution formalities or interjurisdictional wills. Others acknowledge the racial justice movement and its implications for trusts and estates law and lawyers. Several relate to investment, tax, or business planning opportunities or challenges that modern times create. Many highlight

---

\* Alyssa A. DiRusso is the Whelan W. and Rosalie T. Palmer Professor of Law at Samford University’s Cumberland School of Law and an ACTEC Academic Fellow. She holds her J.D. from the University of Texas School of Law and her B.S. in Psychology from Carnegie Mellon University.

<sup>1</sup> Associated Press, *Covid Pandemic Turned 2020 into Deadliest Year in U.S. History*, *CDC Finds*, NBC NEWS (Dec. 22, 2020, 10:59 AM), <https://www.nbcnews.com/health/health-news/covid-pandemic-turned-2020-deadliest-year-u-s-history-cdc-n1252078> [<https://perma.cc/6MZE-CSME>].

<sup>2</sup> Jennifer Haberkorn et al., *Pro-Trump Mob Storms the US Capitol, Forces Lawmakers to Flee*, *LA TIMES* (Jan. 6, 2021, 9:03 PM), <https://www.latimes.com/politics/story/2021-01-06/republicans-in-congress-to-try-long-shot-bid-to-invalidate-biden-victory> [<https://perma.cc/SFF9-VZWX>].

<sup>3</sup> Ramsey Khabbaz, *Sports and Social Justice*, *HARV. BUS. REV.*, Jan.-Feb. 2021, <https://hbr.org/2021/01/sports-and-social-justice> [<https://perma.cc/AS8W-93HU>].

<sup>4</sup> *The Climate Crisis - A Race We Can Win*, UNITED NATIONS, <https://www.un.org/en/un75/climate-crisis-race-we-can-win> [<https://perma.cc/EN4Y-BJ2Y>].

<sup>5</sup> Rich Karlgaard, *The Roaring 2020s: A Booming Decade May Follow Covid-19*, *FORBES ASIA* (July 13, 2021), <https://www.forbes.com/sites/richkarlgaard/2021/07/13/the-roaring-2020s-a-booming-decade-may-follow-covid-19/?sh=E7a4f0b52a35> [<https://perma.cc/48V2-QBAM>].

trends that trusts and estates experts should integrate into their professional lives.

Although we fundamentally can't know what the rest of the decade holds, the best we can do is read, think, and try to predict the patterns. May you practice law in interesting times.