

1 SB456
2 139517-1
3 By Senators Brooks, Bedford, and Ward
4 RFD: Judiciary
5 First Read: 22-MAR-12

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8 SYNOPSIS: Currently the annual license fee for a
9 licensed attorney is \$300.

10 This bill would allow the Board of Bar
11 Commissioners to determine the amount of the annual
12 license.

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14 A BILL
15 TO BE ENTITLED
16 AN ACT

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18 To amend Section 40-12-49, Code of Alabama 1975,
19 relating to the license fee for attorneys, to allow the Board
20 of Bar Commissioners to set the amount of the annual license
21 fee.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. Section 40-12-49, Code of Alabama 1975,
24 is amended to read as follows:

25 "§40-12-49.

26 "(a) Each attorney engaged in the practice of law
27 shall pay an annual license tax to the state, but none to the

1 county. On October 1, 2006, and each year thereafter, the
2 annual license tax shall be three hundred dollars (\$300). On
3 and after the date of this act amending this section, the
4 Board of Bar Commissioners shall by rule determine the amount
5 of the annual license tax. If business is conducted as a firm
6 or as a corporation in which more than one lawyer is engaged,
7 each lawyer shall pay such license tax, but no lawyer shall be
8 required to pay a license tax until the first day of October
9 following admission to the bar. The license tax shall be paid
10 to the Secretary of the Board of Bar Commissioners of the
11 Alabama State Bar. The funds collected for the issuance of the
12 license tax levied shall constitute a separate fund to be
13 disbursed on the order of the Board of Commissioners of the
14 Alabama State Bar. As soon after the first day of each
15 November as practicable, the Secretary of the Alabama State
16 Bar shall certify to the presiding judge of the circuit court
17 having jurisdiction in the county the names of attorneys who
18 have paid the license fee.

19 "(b) The license taxes shall be due and payable on
20 October 1 of each year and shall be delinquent on the
21 following November 1. If a license is delinquent, the
22 Secretary of the Board of Bar Commissioners of the Alabama
23 State Bar shall assess and collect a penalty of 15 percent of
24 the amount of the license. The penalty shall be paid when the
25 license is issued.

1 "(c) Section 40-12-10, relating to the collection
2 and distribution of business license taxes shall not be
3 applicable to license taxes provided in subsection (a)."

4 Section 2. This act shall become effective
5 immediately following its passage and approval by the
6 Governor, or its otherwise becoming law.