

SB 7

INTRODUCED BY FARRELL
INCREASING ATTORNEY'S LICENSE TAX

1/02 FISCAL NOTE REQUESTED
1/05 INTRODUCED
1/06 REFERRED TO STATE ADMINISTRATION
1/07 FISCAL NOTE RECEIVED
1/12 HEARING
1/14 ADVERSE COMMITTEE REPORT ADOPTED

39 9

1 SENATE BILL NO. 7

1 31, 1987.

2 INTRODUCED BY FARRELL

-End-

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT INCREASING ATTORNEYS'
5 LICENSE TAX; AMENDING SECTION 37-61-211, MCA; AND PROVIDING
6 AN EFFECTIVE DATE AND AN APPLICABILITY DATE."

7
8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 Section 1. Section 37-61-211, MCA, is amended to read:

10 "37-61-211. Annual license tax -- municipal tax
11 prohibited. (1) Every attorney or counselor at law admitted
12 by the supreme court of the state to practice his profession
13 within the state shall be required to pay a license tax of
14 \$±0 \$2,000 per annum, which tax shall be payable to and
15 collected by the clerk of the supreme court on or before
16 April 1 of each year.

17 (2) Upon the payment of such tax, the clerk shall
18 issue and deliver a certificate to the person paying the
19 same, certifying to the payment of said license tax and
20 stating the period covered by said payment.

21 (3) No license tax shall be imposed upon attorneys by
22 a municipality or any other subdivision of the state."

23 NEW SECTION. Section 2. Effective date --
24 applicability. This act is effective January 1, 1988, and
25 applies to license tax for years beginning after December



STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for SB007, as originally introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

A bill for an act entitled: "An act increasing attorneys' license tax; amending section 37-61-211, MCA; and providing an effective date and an applicability date."

ASSUMPTIONS:

1. Licenses renewal April 1 each year.
2. Justices, judges and attorneys on active military status are exempt.
3. There are 2442 licensed attorneys and counselors-at-law as of December 15, 1986.
4. No growth in number of licensed attorneys and counselors-at-law during FY88 and FY89.
5. Delinquency rate will be the same as under existing law - 5%.

FISCAL IMPACT:

Expenditures:

N/A

Revenues:

	<u>FY88</u>	<u>FY89</u>
Existing Law:	\$ 23,199.00	\$ 23,199.00
Proposed Law:	<u>4,639,800.00</u>	<u>4,639,800.00</u>
Net Increase to General Fund	<u>\$4,616,601.00</u>	<u>\$4,616,601.00</u>

AFFECT ON COUNTY OR OTHER LOCAL REVENUE OR EXPENDITURES:


N/A


LONG-RANGE EFFECTS OF PROPOSED LEGISLATION:

N/A

TECHNICAL OR MECHANICAL DEFECTS IN PROPOSED LEGISLATION OR CONFLICTS WITH EXISTING LEGISLATION:

N/A


DATE 1/5/87
DAVID L. HUNTER, BUDGET DIRECTOR
Office of Budget and Program Planning


DATE 1/5/87
WILLIAM FARRELL, PRIMARY SPONSOR

Fiscal Note for SB007, as originally introduced.