

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

1 SB456

2
3
4 ENROLLED, An Act,

5 To amend Section 40-12-49, Code of Alabama 1975,
6 relating to the license fee for attorneys, to allow the Board
7 of Bar Commissioners to set the amount of the annual license
8 fee.

9 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

12 "§40-12-49.

13 "(a) Each attorney engaged in the practice of law
14 shall pay an annual license tax to the state, but none to the
15 county. On October 1, 2006, and each year thereafter, the
16 annual license tax shall be three hundred dollars (\$300). On
17 and after the date of this act amending this section, the
18 Board of Bar Commissioners shall by rule determine the amount
19 of the annual license tax. If business is conducted as a firm
20 or as a corporation in which more than one lawyer is engaged,
21 each lawyer shall pay such license tax, but no lawyer shall be
22 required to pay a license tax until the first day of October
23 following admission to the bar. The license tax shall be paid
24 to the Secretary of the Board of Bar Commissioners of the
25 Alabama State Bar. The funds collected for the issuance of the

1 license tax levied shall constitute a separate fund to be
2 disbursed on the order of the Board of Commissioners of the
3 Alabama State Bar. As soon after the first day of each
4 November as practicable, the Secretary of the Alabama State
5 Bar shall certify to the presiding judge of the circuit court
6 having jurisdiction in the county the names of attorneys who
7 have paid the license fee.

8 "(b) The license taxes shall be due and payable on
9 October 1 of each year and shall be delinquent on the
10 following November 1. If a license is delinquent, the
11 Secretary of the Board of Bar Commissioners of the Alabama
12 State Bar shall assess and collect a penalty of 15 percent of
13 the amount of the license. The penalty shall be paid when the
14 license is issued.

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

18 Section 2. This act shall become effective
19 immediately following its passage and approval by the
20 Governor, or its otherwise becoming law.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB456

Senate 12-APR-12

I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris
Secretary

House of Representatives
Passed: 09-MAY-12

By: Senator Brooks