

86-00066
OFFICE OF THE ATTORNEY GENERAL



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DEC 2 1985

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Honorable Thornton Price-Williams
License Commissioner, Mobile County
P. O. Drawer 1867
Mobile, AL 36633

Attorneys -- State Bar Association -- License Fees

The effective date of Act 85-119 is October 1, 1985. Attorneys who do not pay their license tax until after passage of Act 85-119 are required to pay the privilege license tax in effect October 1, 1984 plus penalty and interest to date of payment. All attorneys admitted to the bar prior to October 1, 1985 must pay a privilege license tax of \$150.00.

Dear Mr. Price-Williams:

Thank you for your recent letter to Attorney Charles Graddick requesting an opinion concerning the effective date of Act 85-119, which increased the privilege license tax for practicing attorneys. Your first question asked for the effective date of the \$50.00 increase under Amended Act 85-119 of the privilege license tax for practicing attorneys who are delinquent for the 1984-85 license and who purchased their previous license on or after February 6, 1985.

Act 85-119 amends Code of Alabama 1975, §40-12-49, by increasing the privilege license tax for attorneys from \$100.00 to \$150.00. The Act was signed by the Governor on February 5, 1985 and states in Section 2 of the Act it is to take effect upon the date of its approval by the Governor or upon its otherwise

becoming a law. Privilege license taxes are due October 1 of each year and delinquent on November 1, Code of Alabama 1975, §40-12-10(e). Generally, retrospective application of the statute is not favored, absent an expressed statutory provision or clear legislative intent that the enactment applies retroactively as well as prospectively. Jones v. Casey, 445 So.2d 873.

Under the fact situation given in your request, practicing attorneys who did not purchase their 1984-85 license prior to October 31, 1984 are delinquent and liable for the license tax amount due October 1, 1984 together with penalty and interest to date of payment. To require the delinquent attorneys to pay the additional \$50.00 license fee when they purchase their license after February 5, 1985 would be to give the enactment retroactive effect. Therefore, the effective date of Amended Act 85-119 is October 1, 1985.

Your second and third questions concerning what action should be taken concerning twenty-two attorneys who purchased their privilege license after February 6, 1985 is covered in the answer to your first question. Collection of the \$50.00 increase is not required. Therefore, interest and penalty should only be collected on the \$100.00 privilege license tax in effect and due October 1, 1984.

Your fourth question concerns what fee should be collected from an attorney admitted to the bar in January, 1983, who desires to purchase a license in October, 1985, and whether interest and penalty should be applied from the effective date of Act 85-119.

Since the effective date of Act 85-119 is October 1, 1985, the attorney would be required to purchase a privilege license on October 1, 1985. Prior to the enactment of Act 85-119, attorneys were not required to pay a license tax until the first day of October following the expiration of two years from their admission to the bar. After the enactment of Act 85-119, all attorneys who become members of the state bar prior to October 1, 1985 are required to pay a license tax of \$150.00 beginning October 1, 1985.

If this office may be of further assistance, please do not hesitate to contact us.

Sincerely,

CHARLES A. GRADDICK
Attorney General

By-



J. WADE HOPE
Assistant Attorney General

CAG:JWH:jt