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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2016

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A N A C T

RELATING TO CRIMINAL OFFENSES - LAW PRACTICE

Introduced By: Representatives Shekarchi, Ackerman, Lombardi, Solomon, and  
Marcello

Date Introduced: February 05, 2016

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 11-27-13 of the General Laws in Chapter 11-27 entitled "Law  
2 Practice" is hereby amended to read as follows:

3 **11-27-13. Visiting attorneys.** – (a) The provisions of §§ 11-27-1, 11-27-2, and 11-27-5 -  
4 - 11-27-14 shall not apply to visiting attorneys at law, duly authorized to practice law before the  
5 courts of record in another state, while temporarily in this state on legal business, or while  
6 permitted to conduct or argue any case in this state according to the rules of practice of the  
7 supreme court, but no visiting attorney shall issue or indorse, as attorney, any writ of any court of  
8 this state.

9 (b) Occupational tax on attorneys. Any visiting attorney as provided in this section shall  
10 annually on or before January 15 file an annual return prescribed or furnished by the division of  
11 taxation. If a visiting attorney was engaged in the practice of law in the year preceding the year in  
12 which an occupational tax is due hereunder, such person, unless exempted under this section,  
13 shall annually on or before January 15 pay to the division of taxation a tax in the amount of five  
14 hundred dollars (\$500). Any person who has been admitted as an attorney pro hac vice in  
15 accordance with the rules of practice shall file a return and pay such tax as provided in this  
16 subsection with respect to any year in which the visiting attorney was admitted pro hac vice and  
17 engaged in the practice of law in this state.

18 (c) Upon failure of a visiting attorney to pay the sum due hereunder within thirty (30)  
19 days of the due date, the division of taxation shall enforce and collect the sums due pursuant to

1 any rules and regulations promulgated by the division.

2 (d) The division of taxation shall notify the state court administrator of the failure of any  
3 visiting attorney to comply with the provisions of this section and the state court administrator  
4 shall notify the judges of the courts of such attorney's failure to comply.

5 (e) If a visiting attorney fails to pay the amount of tax reported to be due on the return  
6 within the time specified under the provisions of this section, there shall be imposed a penalty of  
7 fifty dollars (\$50.00), which penalty shall be payable to, and recoverable by, the division of  
8 taxation in the same manner as the tax imposed under this section. The division may waive all or  
9 part of the penalties provided under this section when it is proven to its satisfaction that the  
10 failure to pay any tax was due to reasonable cause and was not intentional or due to neglect.

11 (f) If any tax is not paid when due as provided in this section, there shall be added to the  
12 amount of the tax interest at the rate of one percent (1%) per month or fraction thereof from the  
13 date the tax became due until it is paid.

14 (g) If the commissioner is satisfied beyond a reasonable doubt that the failure to file a  
15 return or to pay the tax was due to reasonable cause and was not intentional or due to neglect, the  
16 commissioner may abate or remit the whole or any part of any penalty under this section.

17 (h) This section shall not apply to:

18 (1) Any attorney whose name has been removed from the roll of attorneys maintained by  
19 the clerk of the court where the attorney has been admitted to practice;

20 (2) To any attorney who has retired from the practice of law, provided the attorney shall  
21 file written notice of retirement with the clerk of the court where the attorney has been admitted  
22 to practice; or

23 (3) With respect to the tax due in any calendar year, to any attorney serving on active  
24 duty with the armed forces of the United States for more than six (6) months in such year.

25 (i) No visiting attorney shall be liable for payment of the occupational tax under this  
26 section solely by virtue of having engaged in the practice of law while acting as an employee of  
27 the state, any political subdivision of the state or any probate court.

28 SECTION 2. This act shall take effect upon passage.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF

A N A C T  
RELATING TO CRIMINAL OFFENSES - LAW PRACTICE

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1           This act would impose an occupational tax on visiting attorneys appearing before the  
2 courts of this state, including those admitted pro hac vice.

3           This act would take effect upon passage.

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