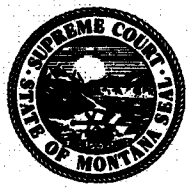
EXHIBIT 1
DATE 1/28/2013
BILL SB 50

The Supreme Court of Montana
Office of Court Administrator

Beth McLaughlin
Court Administrator
e-mail: bmclaughlin@mt.gov



301 South Park Avenue, Room 328
PO Box 203005
Helena, Montana 59620-3005
Phone: (406) 841-2966
Fax: (406) 841-2955

TO: Members of the Law and Justice Interim Committee

FROM: Beth McLaughlin, Court Administrator
Montana Supreme Court

DATE: October 9, 2012

SUBJECT: Report on Annual License Tax on Attorneys

Section 37-61-211, MCA, requires that an attorney admitted by the Montana Supreme Court to practice law within the state pay a license tax of $25 a year. Upon receipt of the tax revenue, the Clerk of the Supreme Court deposits the revenue into the general fund.

In 2005, section 37-61-211, MCA, was amended to require that revenue from the attorney license tax be allocated to the Supreme Court for the operations of certain commissions and entities (e.g., Commission on Practice, Commission on Courts of Limited Jurisdiction). The 2005 legislation further required the court administrator to report annually on expenditures authorized in section 37-61-211, MCA, to the Law and Justice Interim Committee.

For fiscal year 2012, $115,475 was collected from the attorney license tax. Because the 2005 legislation did not create a state special revenue account for deposit of the attorney license tax revenue, this money was deposited into the general fund, as it had been in prior years. Therefore, no expenditures for the operation of judicial commissions were made directly from the tax revenue in fiscal year 2012. The commissions were funded through a general fund appropriation and an appropriation from a state special revenue account for certain fees approved by the Commission on Courts of Limited Jurisdiction.

Please let me know if you have any questions or need additional information.