

## **2004 ATTORNEY FEE NOTICE**

The New Jersey Medical Care Access and Responsibility and Patients First Act was signed into law on June 7, 2004, as P.L. 2004, c.17. The Act provides for a comprehensive set of reforms affecting the tort liability system, health care system and medical malpractice liability insurance carriers to ensure that health care services continue to be available and accessible to residents of the State.

The Act also establishes a fund called the "Medical Malpractice Liability Insurance Premium Assistance Fund." Revenues generated for this fund will be used for a variety of health care purposes, including providing relief towards the payment of medical malpractice liability insurance premiums to certain health care providers in this State and providing payments to hospitals as charity care subsidies.

The fund will receive revenues from annual \$75.00 fee charges to all State physicians, podiatrists, chiropractors, dentists, optometrists and attorneys, along with an annual \$3.00 per employee charge for all employers subject to the unemployment compensation law. The New Jersey Division of Taxation is charged with the responsibility to assess the annual \$75.00 fee on attorneys. The fee expires in three years. Fees will be collected for the years 2004, 2005 and 2006.

The annual \$75.00 fee will apply to all attorneys licensed to practice law in New Jersey except those attorneys:

- (1) Constitutionally or statutorily barred from the practice of law;
- (2) That can show that they do not maintain a bona fide office in New Jersey for the practice of law. A bona fide office is a place where the attorney or a responsible person acting on the attorney's behalf can be reached in person and by telephone during normal business hours to conduct law related business;
- (3) Who have retired completely from the practice of law;
- (4) On full time duty in the armed forces, VISTA or the Peace Corps and not engaged in the practice of law;
- (5) Ineligible to practice law because they have not made their New Jersey Lawyers' Fund for Client Protection payment;
- (6) Newly admitted to the bar that have not practiced law for at least one year.

An exemption claim may be verified with information maintained by the New Jersey Lawyers' Fund for Client Protection with respect to attorneys qualified to practice law in New Jersey.

The Division of Taxation will send a notice and remittance invoice for the 2004 calendar year to each person licensed to practice law in New Jersey during the last week in November or the first two weeks in December 2004. Attorneys on record with the New Jersey Supreme Court as qualified for an exemption may not receive a notice and invoice. Payment of the \$75.00 fee or claim of exemption will be due within 30 days of the date of the notice. Make check or money order payable to: State of New Jersey – ATF and mail to: Division of Taxation, Revenue Processing Center, P.O. Box 645, Trenton, NJ 08646-0645.

Information on P.L. 2004, c.17 can be found at [www.njleg.state.nj.us](http://www.njleg.state.nj.us). Click on Chapter Laws under the heading Laws and Constitution in the left hand column. The fee imposition can be found on page 12, subsection 27 (N.J.S.A. 17:30D-29).

Inquiries regarding this fee may be directed to: New Jersey Division of Taxation Customer Service Center – (609) 826-4400, or e-mail the Division at [taxation@tax.state.nj.us](mailto:taxation@tax.state.nj.us).