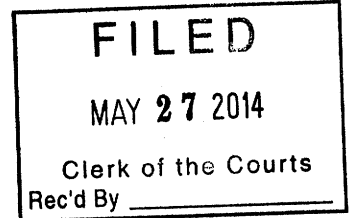


IN THE SUPREME COURT OF TENNESSEE
AT NASHVILLE

IN RE: AMENDMENT TO TENNESSEE SUPREME COURT RULE 9

No. ADM2014-00966



ORDER

On August 30, 2013, the Court filed an Order adopting a comprehensive revision of Tennessee Supreme Court Rule 9, which sets out the rules governing disciplinary enforcement with respect to attorneys. As provided in the Order, the revised Tennessee Supreme Court Rule 9 took effect January 1, 2014.

The General Assembly has enacted and the Governor has signed into law amended Tennessee Code Annotated section 67-4-1704, effective April 24, 2014, relative to the professional privilege tax. Among other changes, subsection (d) of the amended statute now provides that the Commissioner of Revenue shall transmit on a monthly basis to the licensing board or agency a list of taxpayers delinquent ninety (90) days or more from the due date of the tax. Subsection (f) of the amended statute provides: "The Supreme Court has established rules to suspend the license of an attorney who fails to pay the privilege tax. The Supreme Court is encouraged to establish additional rules, as the court may determine necessary, to further promote the timely payment of the tax by licensed attorneys."

Having carefully reviewed and considered the amended statute, the Court has determined that an amendment to Revised Tennessee Supreme Court Rule 9, sections 26.2 and 26.3, which address attorneys' non-payment of the professional privilege tax, is necessary. After due consideration, the Court hereby adopts the amendments to sections 26.2 and 26.3 of the revised Tennessee Supreme Court Rule 9, as set out in the attached Appendix. This amendment shall take effect on July 1, 2014.

The Clerk shall provide a copy of this Order to the Tennessee Bar Association, LexisNexis, and Thompson Reuters. In addition, this Order shall be posted on the Court's website.

IT IS SO ORDERED.

PER CURIAM

APPENDIX

[Revised Tenn. Sup. Ct. R. 9, sections 26.2 and 26.3, effective January 1, 2014, are amended as indicated below; deleted text is indicated by overstriking, and new text is indicated by underlining:]

Section 26.2. The Court designates the Chief Disciplinary Counsel of the Board as the official to whom the Department of Revenue shall ~~annually~~ monthly send a list of attorneys licensed by the Court who have failed, for ~~two or more consecutive years~~ ninety (90) days or more from the due date, to pay the privilege tax imposed by Tenn. Code Ann. § 67-4-1702.

Section 26.3. Upon receipt of the list of attorneys transmitted by the Department of Revenue, the Chief Disciplinary Counsel shall send each attorney listed thereon a Privilege Tax Delinquency Notice (the "Notice"), stating that the Department of Revenue has informed the Chief Disciplinary Counsel that the attorney has failed, for ~~two or more consecutive years~~ ninety (90) days or more from the due date, to pay the privilege tax imposed by Tenn. Code Ann. § 67-4-1702 and that the attorney's license is therefore subject to suspension. The Notice shall be sent to the attorney by a form of United States mail providing delivery confirmation, at the primary or preferred address shown in the attorney's most recent registration statement filed pursuant to Section 10.1 or at the attorney's last known address, and at the email address shown in the attorney's most recent registration statement filed pursuant to Section 10.1 or at the attorney's last known email address.