

SUPREME COURT OF WISCONSIN

No. 06-05

**In the matter of the Petition For Adoption
of a Procedure to Suspend or Deny the
License to Practice Law of a Person Certified
as Delinquent in Payment of Wisconsin State
Taxes**

FILED

JAN 19, 2007

Cornelia G. Clark
Clerk of Supreme Court
Madison, WI

On July 18, 2006, the Wisconsin Department of Revenue filed a petition proposing the amendment or creation of Supreme Court Rules by which the Court would suspend an attorney's license to practice law or refuse to grant bar admission to an applicant if the attorney or applicant is certified as delinquent in payment of Wisconsin state taxes, as provided by statute.

A public hearing was conducted on October 24, 2006. At the ensuing open administrative conference the Court discussed, inter alia, whether the objective of this petition might be accomplished by means of an amendment to SCR 20:8.4 (Misconduct), which was then under consideration as part of Petition No. 04-07, In re Petition for Amendment to Supreme Court Chapter 20 - Rules of Professional Conduct for Attorneys ("Ethics 2000"). By order dated November 21, 2006, the Court held this petition in abeyance and requested the Department of Revenue consult with the Office of Lawyer Regulation, the State Bar of Wisconsin, and members of the Wisconsin Ethics 2000

Committee to formulate a proposed amendment or comment to SCR 20:8.4(f). SCR 20:8.4(f) provides that it is professional misconduct for a lawyer to: "violate a statute, supreme court rule, supreme court order or supreme court decision regulating the conduct of lawyers." At its open administrative conference on December 11, 2006, the Court considered and approved a Wisconsin Comment to 20:8.4(f) that will provide, effective July 1, 2007:

Wisconsin Comment

Intentional violation of tax laws, including failure to file tax returns or failure to pay taxes may violate SCR 20:8.4(f), absent a showing of inability to pay. In re Disciplinary Proceedings Against Cassidy, 172 Wis. 2d 600, 493 N.W.2d 362 (1992).

See In re Petition for Amendment to Supreme Court Chapter 20 - Rules of Professional Conduct for Attorneys (2007 WI 4, No. 04-07, Jan. 5, 2007).

With respect to the portion of the petition that requested adoption of a rule that would bar admission to a bar applicant if the applicant is certified as delinquent in payment of Wisconsin state taxes, the Court is advised that the Board of Bar Examiners is undertaking a review of its rules, and will consider whether the character and fitness requirements set forth in SCR 40.06 and BA 6.02 should be amended to specifically address the issue presented in Petition No. 06-05. Therefore no action will be taken on this portion of the petition at this time.

Therefore,

IT IS ORDERED that the petition for adoption of a procedure to suspend or deny the license to practice law of a person certified as delinquent in payment of Wisconsin state taxes is dismissed.

Dated at Madison, Wisconsin, this 19th day of January, 2007.

BY THE COURT:

Cornelia G. Clark
Clerk of Supreme Court

