

SUMMARY OF PUBLIC STATEMENT OF THE LAW PRACTICE MANAGEMENT
SECTION CONCERNING THE D.C. MASTER BUSINESS LICENSE

The Law Practice Management Section of the District of Columbia Bar has approved submission of a letter to the D.C. Council opposing the imposition of the D.C. Master Business License on lawyers. The statute authorizing the license can be found at D.C. Code § 47-2851, et seq. A copy of the letter is attached.

The specific reasons that the LPM Section opposes the application of the MBL to lawyers are as follows: (1) It is unclear whether the statute would apply to attorneys at all because the statute only applies to business entities that pay taxes to the District of Columbia and attorneys are exempt from the D.C. unincorporated business franchise tax. (2) The statute is ambiguous about how it would apply to attorneys practicing law in D.C. who do not have offices in the District of Columbia. (3) The statute is unclear as to whether the licensing requirement applies to individuals or firms. (4) The application for the license requires that applicants show that the business was previously registered for the D.C. business tax, which does not apply to attorneys. (5) There is no regulatory need to apply the MBL to attorneys because attorneys are licensed and subject to rules of professional responsibility.

The letter was prepared and will be signed by Nicholas H. Cobbs.

The views expressed herein represent only those of the D.C. Bar Law Practice Management Section and not those of the District of Columbia Bar or of its Board of Governors.