

## ATTACHMENT B

### PROPOSED NEW CALIFORNIA RULE OF COURT 9.24

(Board of Trustee action following public comment, July 2012)

#### **[Proposed] Rule 9.24\_Suspension of members of the State Bar for failure to pay state taxes**

##### **(a) State Bar recommendation for suspension of delinquent members**

The State Bar is authorized to transmit to the Supreme Court twice a year the names of those members who are on list of the State Franchise Tax Board of the 500 largest tax delinquencies under Business and Professions Code section 494.5, and on a quarterly basis the names of those members who are on a list of the State Board of Equalization of the 500 largest tax delinquencies under Business and Professions Code section 494.5, with a recommendation for the members' suspension from the practice of law.

##### **(b) Condition for reinstatement of suspended members**

A member suspended under this rule may be reinstated by the State Bar only after the State Bar receives a notification from the State Franchise Tax Board or the State Board of Equalization releasing the member.

##### **(c) Additional recommendation for suspension by the State Bar**

The State Bar is further authorized to promptly transmit to the Supreme Court with a recommendation for their suspension from the practice of law the names of those members previously listed by the State Franchise Tax Board or the State Board of Equalization as delinquent in their payment of state taxes, who obtained releases under Business and Professions Code section 494.5(h), and who have subsequently been identified by the State Franchise Tax Board or the State Board of Equalization under Business and Professions Code section 494.5(j) as failing to comply with an installment payment plan that the member entered into with the State Franchise Tax Board or the State Board of Equalization.

##### **(d) Authorization for the Board of Trustees of the State Bar to adopt rules**

The Board of Trustees of the State Bar is authorized to adopt such rules as it deems necessary and appropriate in order to comply with this rule. The rules of the State Bar must contain procedures governing the notification, suspension, and reinstatement of members of the State Bar in a manner not inconsistent with Business and Professions Code section 494.5.