



STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

450 COLUMBUS BOULEVARD, SUITE 1 • HARTFORD, CT 06103-1837

Mark D. Boughton
Commissioner

RC ID # 2022-003 a

VIA ELECTRONIC MAIL (RulesCommittee@jud.ct.gov)

January 28, 2022

Rules Committee of the Superior Court
P.O. Box 150474
Hartford, Connecticut 06115-4074

Dear Justice McDonald and Rules Committee Members:

The Department of Revenue Services ("Department") hereby requests an amendment to subsection (d) of Connecticut Practice Book § 2-27. As explained more fully herein, said amendment is necessary in order for the Department to administer the Attorney Occupational Tax. See Conn. Gen. Stat. § 51-81b.

As the members of the Rules Committee may be aware, the Department has long relied on data from the Judicial Branch in order to administer the Attorney Occupational Tax. A recent change in the data provided by the Judicial Branch has significantly impacted Department's ability to fairly and fully administer said Tax.

To that end, and by way of brief explanation, up until 2019, the information the Department received from the Judicial Branch included the home addresses of attorneys. This information is critical, as the Department used such information to properly identify attorneys who are responsible for the Attorney Occupational Tax. Not having this information has left the Department in a position that it is unable identify and register new attorneys for the Tax.

The Department made efforts to address this issue directly with the Judicial Branch. As a result of these discussions, the Judicial Branch advised the Department that it was prohibited by Connecticut Practice Book § 2-27(d) from providing the Department with the required data and that the only way such information could be provided is if said section of the Connecticut Practice Book was amended.¹ Consistent with the direction received from the Judicial Branch, the Department hereby seeks an amendment to Connecticut Practice Book § 2-27(d).

¹ Although the Chief Court Administrator has the discretionary authority to issue an order pursuant to which the requisite information could be provided to the Department, the Chief Court Administrator has declined to exercise such authority.

The Department has attached hereto a proposed amendment of subsection (d) of Connecticut Practice Book § 2-27. Please be advised that the Department has shared this language with the Judicial Branch and understands that said language is acceptable to the Judicial Branch.

Based on the foregoing, the Department respectfully requests that the Rules Committee consider the Department's request to amend Connecticut Practice Book § 2-27. Given this request is critical to the Department's ability to fairly and fully administration of the Attorney Occupational Tax, the Department respectfully requests that the Rules Committee consider the proposed amendment to Connecticut Practice Book § 2-27 at its meeting of February 7, 2022 or as soon as practicable.

As hopefully explained herein, the process of registering and maintaining the list of attorneys responsible for filing and paying the Attorney Occupational Tax is dependent on the information the Department receives from the Judicial Branch. The Department is truly appreciative of the Rule Committee's consideration of its request to amend Connecticut Practice Book § 2-27 and stands ready to address any questions the Committee may have with regard to said request.

Sincerely,



John Biello
Deputy Commissioner
Department of Revenue Services

C: Mark Boughton, Commissioner of Revenue Services
Louis Bucari, First Assistant Commissioner & General Counsel, Department of Revenue Services
Joseph Del Ciampo, Director of Legal Services, Connecticut Judicial Branch



Proposed Amendment to Subsection (d) of Connecticut Practice Book § 2-27

(d) Each attorney shall register with the Statewide Grievance Committee, on a form devised by the committee, the address of the attorney's office or offices maintained for the practice of law, the attorney's office e-mail address and business telephone number, the name and address of every financial institution with which the attorney maintains any account in which the funds of more than one client are kept and the identification number of any such account. Such registrations will be made on an annual basis and at such time as the attorney changes his or her address or addresses or location or identification number of any such trust account in which the funds of more than one client are kept. The registration forms filed pursuant to this subsection and pursuant to Section 2-26 shall not be public; however, all information obtained by the Statewide Grievance Committee from these forms shall be public, except the following: trust account identification numbers; the attorney's home address, unless no office address is registered and then only if the home address is part of the public record of a grievance complaint as defined in Section 2-50 or the attorney uses the attorney's personal juris number to appear in a matter in this state; the attorney's office e-mail address; and the attorney's birth date. Unless otherwise ordered by the court, all nonpublic information obtained from these forms shall be available only to the Statewide Grievance Committee and its counsel, the reviewing committees, the grievance panels and their counsel, the bar examining committee, the standing committee on recommendations for admission to the bar, disciplinary counsel, the client security fund committee and its counsel, a judge of the Superior Court, a judge of the United States District Court for the District of Connecticut, any grievance committee or other disciplinary authority of the United States District Court for the District of Connecticut, [the Department of Revenue Services in connection with the collection of the occupational tax on attorneys pursuant to section 51-81b of the Connecticut General Statutes](#), or with the consent of the attorney, to any other person. In addition, the trust account identification numbers on the registration forms filed pursuant to Section 2-26 and this section shall be available to the organization designated by the judges of the Superior Court to administer the IOLTA program pursuant to Rule 1.15 of the Rules of Professional Conduct. The registration requirements of this subsection shall not apply to judges of the Supreme, Appellate or Superior Courts, judge trial referees, family support magistrates, federal judges, federal magistrate judges, federal administrative law judges or federal bankruptcy judges.

