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June 29, 2006

**VIA TELECOPY AND REGULAR MAIL**

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Gentlemen:

On behalf of the Officers, Trustees, and Membership of the Trial Attorneys of New Jersey, please accept this letter as our objection to a tax on professional services which would burden the legal profession raising the costs of legal services and impeding citizens access to courts via this unprecedented tax measure currently proposed in Trenton.

The Trial Attorneys of New Jersey is the largest organization of trial lawyers in the State of New Jersey consisting of both plaintiffs attorneys and defense attorneys at the Civil and Criminal Bar. TANJ is a non-profit organization whose mission is to preserve and improve the civil and criminal justice system in New Jersey. TANJ provides its members with a wide range of services including legal education, leadership and advocacy on issues that effect the quality of life of lawyers, judges and, most importantly, litigants as well as providing a forum for plaintiff and defense trial lawyers to share ideas to advance the common interests of the entire Trial Bar.

As trial lawyers, we recognize our civic duty as citizens to this great State. Trial lawyers are not immune from the day to day issues confronting the State, and more precisely, the State budget. However, the imposition of unprecedented tax

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initiatives focused on professionals, such as the Trial Bar, attempts to unfairly overcompensate for the budget short falls. We are fully aware that as citizens we must do everything we can to participate in dialogue that assists the Governor, the State Senate, and the General Assembly to cure the budget short fall. However, a gross receipts tax on attorney services does not begin to address the overarching concerns with respect to the State Budget.

The cornerstone of our democracy is a free and open court system. A gross receipts tax will unduly burden citizens' access to our civil and criminal justice system. Historically, TANJ has opposed many other initiatives that limit citizens' access to the court systems, including legislation seeking to grant immunity to special interest groups. Just as we have opposed immunity which limits citizens' access to our courts or compromises the historical nature of our jury trial system, we similarly maintain the position that a gross receipt tax or excise tax on attorney services will likely lead to the same effect. Our civil and criminal court systems should not be available to only those who can afford it.

We urge all of our public officials to join forces with all of the various professional organizations and other leaders of our business community to assist in a process that fairly contemplates the assistance of all aspects of our society to contribute to the State's budget crisis. Trial lawyers recognize that we are not immune from contribution, however, singling out professional services via gross receipts tax, and the effect that it has on our citizens surely is not the answer.

We stand ready, willing and able to participate in a dialogue to assist the Governor's office, the Senate and the General Assembly in coming to a reasonable, well-reasoned solution to our budget short falls without compromising the fair, equitable and historic public access to the courts, which has long been considered a fundamental right in New Jersey.

Respectfully submitted,

TRIAL ATTORNEYS OF NEW JERSEY



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President



JOHN E. KEEFE, JR.  
President-Elect

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Bcc: TANJ Officers  
TANJ Trustees