

**Berks County**  
**BAR ASSOCIATION**  
*Your Community of Lawyers*

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**RESOLUTION OF THE BERKS COUNTY BAR ASSOCIATION**

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**WHEREAS**, the Governor Wolf's proposed budget calls for the imposition of a sales tax on most legal services;

**WHEREAS**, access to justice is a basic constitutional right, not a commodity;

**WHEREAS**, legal services are a necessity for many people and not an optional luxury, and the need for legal representation is not dependent upon income;


**WHEREAS**, a sales tax on legal services will be paid by individual consumers of legal services, many of whom cannot afford additional cost, effectively denying access to justice to many Pennsylvanians; and

**WHEREAS**, other states across the country have uniformly refused to impose a sales tax on legal services; they recognize – as Pennsylvania always has – that a sales tax on legal services infringes on one of its citizens' most basic rights. In 1987, Florida implemented a sales tax on legal services. It proved so unpopular that it was repealed within nine months;

**NOW**, therefore, be it **RESOLVED** as follows:

The Berks County Bar Association opposes the imposition of sales tax on legal services and requests members of the Pennsylvania General Assembly to oppose said imposition.

The foregoing is approved by the Board of Directors of the Berks County Bar Association on May 26, 2015.

  
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Jesse L. Pleet, President