RESOLUTION OF THE BERKS COUNTY BAR ASSOCIATION

WHEREAS, the Berks County Bar Association recognizes that Senate Bill No. 76, which would impose a sales tax on most legal services, is being considered by the Pennsylvania General Assembly;

WHEREAS, legal services are often necessities for 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 place an undue and unjust burden on the legal system, and, given that a sales tax is regressive in nature, it is a burden that will be particularly felt by those of lesser means; and

WHEREAS, access to justice is a basic constitutional right, justice should not be treated as a commodity;

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

The Berks County Bar Association opposes Senate Bill 76's imposition of sales tax on most 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 27, 2014.

G. Thompson Bell, III. President