



BOARD OF DIRECTORS

February 18, 2014

**RESOLUTION OPPOSING LEGISLATION REQUIRING
LAW FIRMS TO USE ACCRUAL ACCOUNTING
AND PAY TAXES ON INCOME NOT RECEIVED**

RESOLVED, that the New Orleans Bar Association opposes any proposed legislation, regulations, or other governmental measure that would require law firms and other personal service businesses that now compute taxable income on the cash receipts and disbursement method of accounting to convert to the accrual method of accounting, thereby accelerating their tax payments.

A handwritten signature in black ink, appearing to read "Mark C. Surprenant", with a long horizontal flourish extending to the right.

Mark C. Surprenant

President

New Orleans Bar Association