

## NOTICE TO THE BAR


### TAX / PRO BONO -- PERMISSION FOR SUPERVISED LAW STUDENTS AND ATTORNEYS TO PROVIDE PRO BONO LEGAL SERVICES IN STATE TAX MATTERS; AMENDMENTS TO RULE 1:21-3(b)

The Supreme Court has adopted amendments to Rule 1:21-3(b) (“Appearance by Law Students and Graduates”) so as to permit eligible law students and law graduates to provide pro bono legal assistance in state tax matters, under the supervision of a law school, or a legal services or public interest organization, or a certified pro bono program. The Court’s March 15, 2022 Order is attached. The amendments to the court rule are effective as of May 1, 2022.

The Court’s action is in furtherance of its commitment to expand access to legal representation at all levels of New Jersey courts, as highlighted in its [August 16, 2021](#) Action Plan for Ensuring Equal Justice.

A [December 7, 2021](#) notice to the bar published an initial proposal for authorizing law student assistance in state tax matters. In refining that proposal, the Court took into account the constructive comments received, including those by the New Jersey State Bar Association, Legal Services of New Jersey (LSNJ), and the Seton Hall Center for Social Justice. It should be noted that in addition to commenting on the proposed amendments to Rule 1:21-3(b), LSNJ has indicated its intention to expand its services to include state tax court matters (with or without an associated federal tax dispute) and to support outreach, training, and supervision in assisting indigent individuals in navigating state tax matters.

Questions should be directed to the Office of the Administrative Director of the Courts at (609) 376-3000.

  
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Glenn A. Grant  
Administrative Director of the Courts

Dated: March 28, 2022

**SUPREME COURT OF NEW JERSEY**

It is ORDERED that the attached amendments to Rule 1:21-3 (“Appearance by Law Students and Graduates; Special Permission for Out-of-State Attorneys”) of the Rules Governing the Courts of the State of New Jersey are adopted to be effective May 1, 2022.

For the Court,



Chief Justice

Dated: March 15, 2022

1:21-3. Appearance by Law Graduates and Students; Special Permission for Out-of-State Attorneys

(a) Appearance Prior to Passing Bar Examination. ...no change

(b) Appearance by Law Students and Graduates. A [third year] law student who has completed at least two-thirds of the course requirements for graduation at, or a graduate of, a law school approved by the American Bar Association may appear before the Appellate Division, a trial court or an agency in conjunction with a legal services or public interest organization or law school clinical or pro bono program certified under R. 1: 21-11 (b)(1) or (b)(3), or an agency of municipal, county or state government certified under R. 1:21-11(b)(3). A law student who has completed at least one-third of the course requirements for graduation at, or a graduate of, a law school approved by the American Bar Association may appear before the Tax Court in state tax cases (i.e., cases involving taxes administered by the New Jersey Division of Taxation), under the supervision of a law school, or a legal services or public interest organization, or a pro bono program certified under R. 1:21-11(b)(1) or (b)(3). Permission to appear pursuant to this paragraph by a law graduate who has not passed the New Jersey bar examination shall terminate upon the graduate's failure to pass the bar examination for the third time, or after two years of employment following graduation, whichever is sooner.

(c) Permission for Out-of-State Attorneys to Practice in This State. ...no

change

Note: Source - R.R. 1:12-8A(a)(b)(c). Caption amended and paragraph (d) adopted July 1, 1970 effective immediately; paragraph (c) amended July 7, 1971 to be effective September 13, 1971; paragraph (a) amended April 2, 1973 to be effective immediately; paragraph (c) amended July 17, 1975 to be effective September 8, 1975; caption and paragraph (a) amended July 29, 1977 to be effective September 6, 1977; paragraph (c) amended July 16, 1979 to be effective September 10, 1979; paragraph (c) amended October 9, 1979 to be effective immediately but amendment stayed October 31, 1979; paragraph (c) amended July 21, 1980 to be effective September 8, 1980; paragraph (d) amended July 16, 1981 to be effective September 14, 1981; former paragraph (b) deleted and former paragraphs (c) and (d) redesignated as (b) and (c) November 1, 1985 to be effective January 2, 1986; paragraphs (a), (b) and (c) amended July 13, 1994 to be effective September 1, 1994; paragraph (c) amended July 12, 2002 to be effective September 3, 2002; paragraph (c) amended July 27, 2006 to be effective September 1, 2006; paragraphs (a), (b) and (c) amended, and subparagraphs (c)(1) and (c)(2) amended, former subparagraphs (c)(3) and (c)(4) deleted, and former subparagraphs (c)(5) and (c)(6) redesignated as (c)(3) and (c)(4) July 22, 2014 to be effective January 1, 2015; paragraph (b) amended March 6, 2017 to be effective immediately; paragraph (a) amended October 8, 2019 to be effective immediately; paragraph (b) amended March 15, 2022 to be effective May 1, 2022.