

Your Family Physician May Be a Corporation

By Henry C. MacArthur
SACRAMENTO—Although most people aren't aware of the fact, the public soon will have the services of attorneys, physicians and dentists, furnished by corporations — rather than individuals.

This is the result of Senate Bill 53, which went into effect Nov. 13, but remains inactive for the moment because of technicalities being ironed out by the State Supreme Court.

The measure is known as the "Moscone - Knox Professional Corporation Act," as it was introduced and sponsored by Senator George Moscone of San Francisco and Assemblyman John Knox of Contra Costa County.

IN SHORT, it provides that attorneys, physicians, and dentists, who heretofore practiced as individuals, may now incorporate and practice as corporations.

Thus, these purveyors of professional services will be permitted to take advantage of the tax breaks provided corporations of other types.

The office of Secretary of State Frank M. Jordan is required to file articles of incorporation, and it was expected that a flood of new corporations would be filed immediately on the effective date of the law.

However, the new law also requires governing professional organizations

to adopt and effectuate rules and regulations for filing papers. The State Bar of California, which governs the activities of attorneys, has approved rules and regulations, but these in turn must be approved by the State Supreme Court, which has them under consideration.

MEANWHILE, the governing bodies of the medical and dental professions are awaiting action of the state

bar before adopting their own regulations.

The result is that although the secretary of state has had some applications for professional corporations, these have been returned, according to officials in that office, to await official adoption of the rules and regulations required by law until it actually accepts and files the papers.

It was learned that attorneys are advising delay in

filing papers until after the first of January, in view of the fact that little tax advantage could be obtained for the remainder of 1968, and also because the rules and regulations are not yet ready.

THE STATE Supreme Court is expected to act within a short time on approval of the rules and regulations, which will pave the way for subsequent

rules for the medical and dental professions.

Incorporation is limited under the new act to persons duly licensed by the state to practice the profession for which they incorporate. Under the new law, an individual lawyer, doctor or dentist may incorporate without the necessity of having a full complement of corporation offices and directors, or groups of professional practitioners may incorporate as groups. But the individuals in the corporations will continue to be subject to the regulatory powers of the government agencies regulating them.

There is express provision in the new law requiring this new type of corporation to provide adequate security through insurance or otherwise for claims against it by its patients arising out of the rendering of medical, dental, legal, or other professional services.

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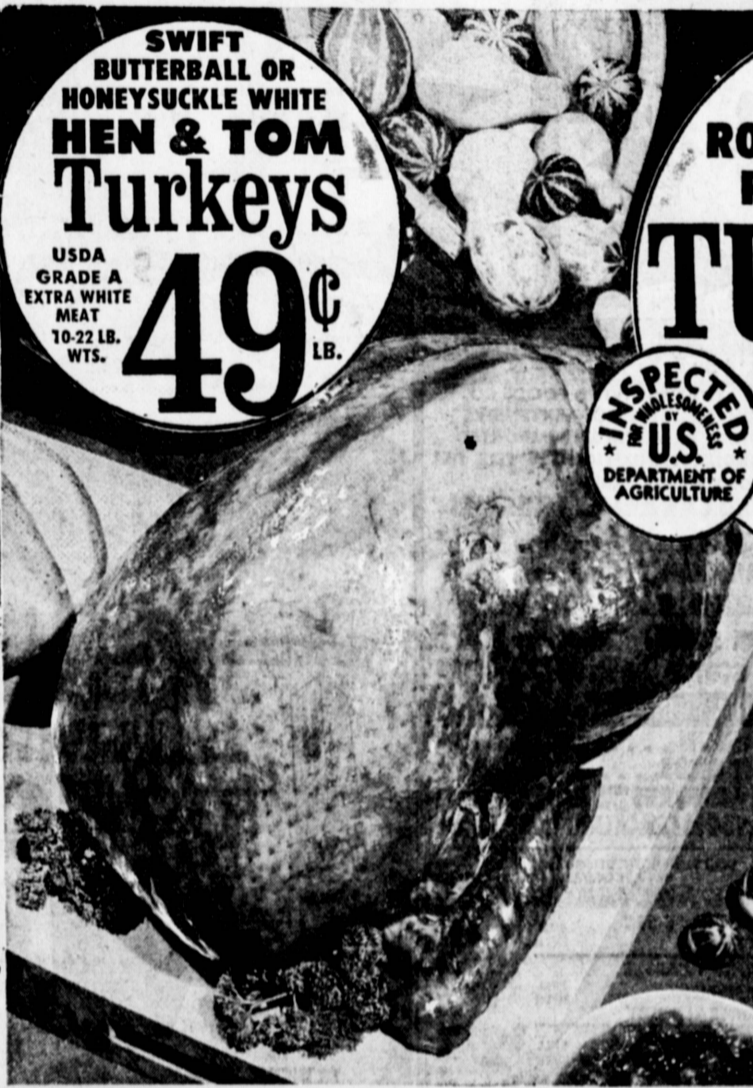
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