



LIZ MURRILL
ATTORNEY GENERAL

STATE OF LOUISIANA
DEPARTMENT OF JUSTICE
OFFICE OF THE ATTORNEY GENERAL
P.O. BOX 94005
BATON ROUGE, LA
70804-9005

May 30, 2024
OPINION 24-0027

13-A Corporations

La R.S. 12:802
La R.S. 12:812
La R.S. 12:815

A professional law corporation may not amend its articles of incorporation to convert itself into a Louisiana business L.L.C. unless it has ceased to practice law.

Honorable Nancy Landry
Louisiana Secretary of State
P.O. Box 94125
Baton Rouge, LA 70804-9125

Dear Secretary Landry:

You have submitted an opinion request regarding whether a customer of your office may convert a professional law corporation into a business L.L.C. and continue the practice of law. According to your request, the customer wants the L.L.C. to be able to engage in any lawful business activity, while also continuing in the practice of law. For the reasons that follow, we find that such a conversion is not allowed.

Relevant to your inquiry is La R.S. 12:802, which provides (emphasis added):

One or more qualified persons may form a corporation under Chapter 1 of this Title for the purpose of practicing law. Such corporations shall be subject to all of the provisions of Chapter 1, as the same may from time to time be amended, **except to the extent that such provisions are inconsistent with the provisions of this Chapter.**

Under La R.S. 12:812, "Professional law corporations may be merged into or consolidated only with other professional law corporations". Furthermore, professional law corporations, under La R.S. 12:815, "...shall be subject to the discipline of the Supreme Court, and to the Supreme Court's authority to adopt rules and regulations governing the practice of law."

To permit a professional law corporation to convert itself into a business L.L.C. would conflict with the provisions of La R.S. 12:812 and La R.S. 12:815. First, professional law corporations are subject to the disciplinary rules and actions of the Louisiana Supreme Court. Second, professional law corporations may only merge with, or consolidate with, other professional law corporations. To permit a professional law corporation to convert itself into a business L.L.C. would be considered a prohibited merger or consolidation.

This office has previously opined that "no professional corporation may by amendment to its charter covert itself into a business corporation"¹ unless the corporation has ceased to

¹ La. Atty. Gen. Op. No. 80-1275.

practice its profession.² If the corporation has ceased to practice its profession, it may amend its articles of incorporation to convert itself into a Louisiana business corporation.³

Based on your request, it appears that the customer has not ceased to practice the profession of law. As such, the professional law corporation may not amend its articles of incorporation to convert itself into a Louisiana business L.L.C.

We hope this sufficiently answers your inquiry; however, if we may be of further assistance please do not hesitate to contact our office.

With best regards,

LIZ MURRILL
ATTORNEY GENERAL

By:



MORGAN ROGERS
Assistant Attorney General

LM:MDR

² La. Atty. Gen. Op. No. 80-1275(A).

³ La. Atty. Gen. Op. No. 80-1275(A).