I vaguely remember seeing the movie “Friday the 13th” (1980) when I had poor judgement and even poorer taste in movies during my high school years. Jason Voorhees (Jason to his friends, of which he has none.) is the protagonist in that movie. Jason, if you do not know him, has truly amazing stamina. Despite every type of lethal weapon or device ever created being unleashed upon him, he manages to keep surviving and slinking into sequel after sequel.

If you are playing along at home, he is on sequel No. 12. This is particularly interesting when you consider that even the producers of these movies think that Jason’s career of terrifying and slaying oversexed teenagers has come to an end several times. Otherwise, why would they give the sequels titles such as “Friday the 13th: The Final Chapter” (1984) or “Jason Goes to Hell: The Final Friday” (1993)? Despite going to hell in 1993, Jason has achieved the theologically impossible act of coming back for more sequels.

In moments of vanity I like to think that I am smarter than the producer of this line of movies, or at least smarter than the people who come up with the titles.

You will never see this column (without the question mark) titled “A Sales Tax on Legal Services: The Final Chapter.” I wish I could make such a declaration, but, alas, this particular version of Jason seems to endure as well as the original.

This past November, while in the throes of the budget process (Can a “process” last six months?), some members of the state Senate resurrected the idea of school property tax elimination via a sales tax on legal services, among other things.

I cannot tell you how many PBA members reacted to my urging them to write to their legislators in opposition to such measures with some variation of, “Oh, come on, that idea is dead. You’re just trying to raise PAC money!”

Well, I’m always trying to raise PAC money, so their analysis is partly correct, but I am also telling them the truth. And, darn it, I keep being right. You may have noticed that the Senate vote on this sales-tax proposal was a dramatic 25 to 24, requiring a rare tie-breaking vote by the lieutenant governor. So, as of now, your clients are not paying sales tax and you are not a tax collector for the state. We won this round.

I wish that the PBA did not have to come to you again and again on this issue. Nonetheless, until somebody slays the beast that is the “school property tax problem,” there is no end in sight. I put those words in quotes realizing that not everyone thinks it is a problem. But it is a problem that has been around longer than “Friday the 13th.” And I would not hold out much hope for a solution any time soon.

I will end on a happy note. In “Friday the 13th” and the rest of the series, the teens who cling to their virtue always seem to survive. If we cling to our civic virtue of always responding to legislative threats to our clients by contacting our legislators — and, yes, giving to the PABAR-PAC — we may keep surviving as well!

My thanks to all of you who have heeded the multiple calls to action this past year. And if you have not heeded the call in the past, you may, unfortunately, get your chance in the future.

Please contribute to the PABAR-PAC by going to the PBA Legislative Relations Department’s area on the PBA website, www.pabar.org/public/legislative, and clicking on the PABAR-PAC Contributions button. Isn’t it worth five minutes of your time?”

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