

SENATE BILL REPORT

SHB 1518

As Reported by Senate Committee On:
Labor, Commerce & Consumer Protection, March 16, 2009

Title: An act relating to prohibited practices in accountancy.

Brief Description: Regarding prohibited practices in accountancy.

Sponsors: House Committee on Commerce & Labor (originally sponsored by Representatives Conway, Condotta, Green, Kelley and Wood; by request of State Board of Accountancy).

Brief History: Passed House: 2/23/09, 97-0.

Committee Activity: Labor, Commerce & Consumer Protection: 3/16/09 [DP].

SENATE COMMITTEE ON LABOR, COMMERCE & CONSUMER PROTECTION

Majority Report: Do pass.

Signed by Senators Kohl-Welles, Chair; Keiser, Vice Chair; Holmquist, Ranking Minority Member; Franklin, Honeyford, King and Kline.

Staff: Alison Mendiola (786-7483)

Background: The Public Accountancy Act governs the practice of accounting in the state. An accounting firm must be licensed to use the title CPA or perform attest or compilation services. It is a prohibited practice for a firm with an office in the state to practice public accounting without a license. "Practice of public accounting" includes consulting services and preparation of tax returns by a licensee.

Summary of Bill: An accounting firm with an office in this state offering to perform attest or compilation services may not use the title CPA without a license. This does not impact the services permitted by unlicensed persons.

Appropriation: None.

Fiscal Note: Available.

Committee/Commission/Task Force Created: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

Staff Summary of Public Testimony: None.

Persons Testifying: No one.