

An Act relating to professions and occupations; amending 59 O.S. 2001, Sections 15.1 and 15.1A, as amended by Sections 1 and 2, Chapter 312, O.S.L. 2002, 15.2, 15.3, 15.5, 15.6A, as amended by Section 4, Chapter 312, O.S.L. 2002, 15.7, 15.8 and 15.9, as amended by Sections 5 and 6, Chapter 312, O.S.L. 2002, 15.10, 15.10A, 15.11, 15.12, as amended by Section 7, Chapter 312, O.S.L. 2002, Section 8, Chapter 312, O.S.L. 2002, 15.13, as amended by Section 9, Chapter 312, O.S.L. 2002, 15.14, as amended by Section 10, Chapter 312, O.S.L. 2002, 15.14B, 15.15 and 15.15A, as amended by Sections 11 and 12, Chapter 312, O.S.L. 2002, 15.16, 15.24, 15.25, 15.26, as amended by Section 14, Chapter 312, O.S.L. 2002, 15.27, 15.28, as amended by Section 15, Chapter 312, O.S.L. 2002, Sections 16 and 17, Chapter 312, O.S.L. 2002, 15.30, 15.35, as amended by Section 18, Chapter 312, O.S.L. 2002, 15.36 and 15.37 (59 O.S. Supp. 2003, Sections 15.1, 15.1A, 15.6A, 15.8, 15.9, 15.12, 15.12A, 15.13, 15.14, 15.15, 15.15A, 15.26, 15.28, 15.29A, 15.29B and 15.35), which relate to the Oklahoma Accountancy Act; modifying declaration of policy; adding, modifying and deleting definitions; deleting obsolete language throughout act; clarifying and updating language throughout act; conforming language to definitions throughout act; making language gender neutral throughout act; modifying and adding certain membership requirements of the Oklahoma Accountancy Board; requiring Senate confirmation; providing for quorum of the Board; providing for employment of certain staff; establishing certain application for qualification and setting fees; adding certain requirement for application for examination; deleting and modifying certain educational and experience requirements for the certificate of certified public accountant; modifying and adding requirements for issuance of certificates and licenses; requiring certain ethics examinations and providing an effective date; modifying organization to be used in providing examination; modifying requirements for examinations; deleting certain notice requirement; modifying certain application fees and setting limit; deleting certain provisions for reexamination and fees; providing for certain examination fees, refunds and fees for computer-based tests; setting limits on certain total fees; eliminating provisions for temporary practice by certain accountants; waiving certain notification requirement for certain individuals not in this state; making certain provisions for practicing out of state applicable to certain certificate and license-holders; modifying requirements for issuance of certain certificates or licenses to applicants from other jurisdictions and for reciprocity; authorizing certain administrative fee and setting limit; requiring certain ethics examination and setting effective date; modifying provisions relating to substantial equivalence; deleting provisions for issuing licenses to certain public accountants from outside this state; adding criterion for issuance of certificates to certain certified public accountants from outside this state; providing for certain administrative fee; authorizing the Board to issue certificates to applicants authorized to practice in a foreign country under certain circumstances; requiring reciprocity; providing criteria for the designation; providing criteria for the applicant; requiring certain lists from the applicant concerning designations and requiring written notification of certain changes or certain disciplinary or enforcement actions relating to designations; providing expiration dates for certain certificates and licenses; modifying date for expiration and renewal of registrations; providing requirements for certain notice, revocation and reinstatement of certificates or licenses for failure to pay certain registration fees; providing requirements for obtaining certain certificates or licenses which have been expired for five or more years; providing exception; modifying provisions for publishing a certain register; deleting requirement for distribution of certain copies; making failure to comply with

certain professional standards a cause for penalty; deleting failure to file certain form or pay certain fee as cause for certain penalties; modifying dates registrations expire and renewal fees are due for certain firms; providing procedures for certain notice, revocation, and reinstatement of registrations for certain firms; deleting requirements for a permit and renewal of permit for each office of certain firms; modifying date for renewal of certain firm permits; modifying requirements for certain notice of dissolution; increasing fees for certain firm permits; deleting certain fees requirements; modifying certain documentation for application for certain firm permit; deleting certain cause for penalty on a firm; excepting sole proprietorships from certain cause for penalty; authorizing certain fee for certain peer reviews; requiring certain continuing professional education for certificate and license holders within certain time periods and setting an effective date; exempting certain inactive individuals from continuing education; providing procedures for waiver of certain requirements for certain military service; providing for codification; and providing an effective date.