

1 STATE OF OKLAHOMA

2 2nd Session of the 52nd Legislature (2010)

3 COMMITTEE SUBSTITUTE

4 FOR

5 HOUSE BILL NO. 3190

6 By: Hickman

7 COMMITTEE SUBSTITUTE

8 An Act relating to professions and occupations;
9 amending 59 O.S. 2001, Section 15.2, as amended by
10 Section 86, Chapter 1, O.S.L. 2005 (59 O.S. Supp.
11 2009, Section 15.2), which relates to the Oklahoma
12 Accountancy Act; re-creating the Oklahoma Accountancy
13 Board; modifying the membership, qualifications, and
14 terms of the Board; providing an effective date; and
15 declaring an emergency.

16 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

17 SECTION 1. AMENDATORY 59 O.S. 2001, Section 15.2, as
18 amended by Section 86, Chapter 1, O.S.L. 2005 (59 O.S. Supp. 2009,
19 Section 15.2), is amended to read as follows:

20 Section 15.2 A. There is hereby re-created, to continue until
21 July 1, ~~2010~~ 2014, in accordance with the provisions of the Oklahoma
22 Sunset Law, the Oklahoma Accountancy Board. The Oklahoma
23 Accountancy Board shall have the responsibility for administering
24 and enforcing the Oklahoma Accountancy Act.

1 1. The Oklahoma Accountancy Board shall be composed of seven
2 (7) members, who shall have professional or practical experience in
3 the use of accounting services and financial matters, so as to be
4 qualified to make judgments about the qualifications and conduct of
5 persons and firms subject to regulation ~~under this act~~ pursuant to
6 the provisions of the Oklahoma Accountancy Act, to be appointed by
7 the Governor and confirmed by the Senate.

8 ~~2. The number of registrant~~ Five members shall ~~not be more than~~
9 ~~six, not including a firm,~~ be certified public accountants holding
10 certificates who shall serve terms of five (5) years.

11 3. One member shall be either a public accountant or person
12 with professional or practical experience in the use of accounting
13 services and financial matters who shall serve a term of five (5)
14 years.

15 4. One member shall be a public member who shall serve
16 conterminously with the Governor appointing that member.

17 5. No member who has served two successive complete terms shall
18 be eligible for reappointment, but an appointment to fill an
19 unexpired term shall not be considered a complete term for this
20 purpose. ~~The public member shall serve coterminously with the~~
21 ~~Governor appointing the public member.~~

22 B. ~~One~~ The member ~~shall be~~ who is either a public accountant
23 licensed and holding a permit pursuant to the provisions of the
24 Oklahoma Accountancy Act, an "enrolled agent" as defined by the

1 Internal Revenue Service, or other individual with professional or
2 practical experience in providing accounting services or tax
3 services, so as to be qualified to make judgments about the
4 qualifications and conduct of persons and firms subject to
5 regulation. A list of qualified persons shall be compiled and
6 submitted to the Governor by the Oklahoma Society of Public
7 Accountants, or successor organization from time to time as
8 appointment of ~~the public accountant~~ this Board member is required
9 to be made. A list of three names shall be submitted for each
10 single appointment from which the Governor may make the appointment.

11 C. Five Of the five members ~~shall~~ who are required to be
12 certified public accountants holding certificates and four shall
13 hold permits issued pursuant to the provisions of the Oklahoma
14 Accountancy Act, ~~at least four of whom.~~ Four of the five certified
15 public accountant members shall have been engaged in the practice of
16 public accounting as a certified public accountant continuously for
17 not less than five (5) out of the last fifteen (15) years
18 immediately preceding their appointments. A list of qualified
19 persons shall be compiled and submitted to the Governor by the
20 Oklahoma Society of Certified Public Accountants or successor
21 organization from time to time as appointments of the certified
22 public accountant Board members are required. A list of three names
23 shall be submitted for each single appointment from which the
24 Governor may make the appointment.

1 D. One member shall be a public member who is not a certified
2 public accountant or licensed public accountant. The public member
3 shall be appointed by the Governor to a term coterminous with the
4 Governor. The public member shall serve at the pleasure of the
5 Governor.

6 E. Upon the expiration of the term of office, a member shall
7 continue to serve until a qualified successor has been appointed.
8 Confirmation by the Senate is required during the next regular
9 session of the Oklahoma Senate for the member to continue to serve.

10 SECTION 2. This act shall become effective July 1, 2010.

11 SECTION 3. It being immediately necessary for the preservation
12 of the public peace, health and safety, an emergency is hereby
13 declared to exist, by reason whereof this act shall take effect and
14 be in full force from and after its passage and approval.

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