

1 ENGROSSED SENATE  
2 BILL NO. 173

By: Dugger of the Senate

3 and

4 Kendrix of the House

5  
6 An Act relating to accounting; amending 59 O.S. 2021,  
7 Section 15.2, as amended by Section 2, Chapter 26,  
8 O.S.L. 2022 (59 O.S. Supp. 2022, Section 15.2), which  
9 relates to the Oklahoma Accountancy Board; extending  
10 sunset date; providing an effective date; and  
11 declaring an emergency.

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

12 SECTION 1. AMENDATORY 59 O.S. 2021, Section 15.2, as  
13 amended by Section 2, Chapter 26, O.S.L. 2022 (59 O.S. Supp. 2022,  
14 Section 15.2), is amended to read as follows:

15 Section 15.2. A. There is hereby re-created, to continue until  
16 ~~July 1, 2023~~ July 1, 2028, in accordance with the provisions of the  
17 Oklahoma Sunset Law, the Oklahoma Accountancy Board. The Oklahoma  
18 Accountancy Board shall have the responsibility for administering  
19 and enforcing the Oklahoma Accountancy Act. The Oklahoma  
20 Accountancy Board shall be composed of seven (7) members, who shall  
21 have professional or practical experience in the use of accounting  
22 services and financial matters, so as to be qualified to make  
23 judgments about the qualifications and conduct of persons and firms  
24 subject to regulation under the Oklahoma Accountancy Act to be

1 appointed by the Governor and confirmed by the Senate. The number  
2 of registrant members shall not be more than five, not including a  
3 firm, who shall serve terms of five (5) years. No member who has  
4 served two successive complete terms shall be eligible for  
5 reappointment, but an appointment to fill an unexpired term shall  
6 not be considered a complete term for this purpose. One public  
7 member shall serve coterminously with the Governor appointing the  
8 public member. The other public member shall serve a term of five  
9 (5) years.

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

22 C. Two members shall be public members who are not certified  
23 public accountants. One public member shall be appointed by the  
24 Governor to a term coterminous with the Governor, to serve at his or

1 her pleasure. The other public member shall serve a term of five  
2 (5) years and have professional or practical experience in the use  
3 of accounting services and financial matters. A list of qualified  
4 persons shall be compiled and submitted to the Governor by the  
5 Oklahoma Society of Public Accountants, Oklahoma Society of  
6 Certified Public Accountants, or successor organizations from time  
7 to time as appointment of the Board member is required. A list of  
8 three (3) names shall be submitted for each single appointment from  
9 which the Governor may make the appointment.

10 D. Upon the expiration of the term of office, a member shall  
11 continue to serve until a qualified successor has been appointed.  
12 Confirmation by the Senate is required during the next regular  
13 session of the Senate for the member to continue to serve.

14 SECTION 2. This act shall become effective July 1, 2023.

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

1 Passed the Senate the 6th day of March, 2023.

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3 \_\_\_\_\_  
4 Presiding Officer of the Senate

5 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
6 2023.

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8 \_\_\_\_\_  
9 Presiding Officer of the House  
10 of Representatives