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LEGISLATION BY ISSUE LEGISLATION SIGNED INTO LAW

April 2020

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Virtual Legislative Update

Thank you for attending the 2020 Virtual Legislative

SPOTLIGHT



Businesses and Employers

This interim guidenes is been

This interim guidance is based on what is currently known

Update. For those not able to attend, the recording and materials are now available. Click the buttons below to be directed to the media for this event.

RECORDING

MATERIALS

Legislative Session Dates

As of April 20, 2020, a total of nine state legislatures, and the District of Columbia, are actively meeting this week. There are also 25 state legislatures that have suspended session or adjourned early due to COVID-19. Click here to view all 55-legislative Session information.



Legislative Update

Firm Mobility Taking Hold – Massachusetts has Active Legislation

Prior to the inclusion of firm mobility in the Uniform Accountancy Act (UAA) in 2014, 14 states had adopted the principle. Today, 29 jurisdictions have full firm mobility, and one state, Massachusetts, has active legislation (filed in 2019) rollover to their 2020 legislative session.

about the coronavirus disease
2019 (COVID-19). The Centers
for Disease Control and
Prevention (CDC) will update
this interim guidance as
needed and as additional
information becomes available.

FISCAL NOTE COVID-19 UPDATES

TAX FOUNDATION COVID-19 UPDATES

STATESIDE COVID-19 UPDATES

NCSL COVID-19 UPDATES

NASBA SPOTLIGHT



After closely monitoring the ever-changing events associated with the spread of COVID-19, Prometric has concluded that test centers in the United States and Canada will remain closed through April 30.

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In anticipation of the reopening of Prometric test centers and in response to the COVID-19 pandemic, NASBA, AICPA and Prometric have made the decision to invoke an emergency testing period.

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COVID-19: State Legislation Impacting Regulation of the Accounting Profession

Alaska

Senate Bill 241

Disaster relief bill Alaska SB 241 amendment impacts professional boards. The bill allows boards to expedite licenses to out of state applicants (which expires Sept. 2020 or when the disaster is declared over by Gov.) and temporarily waive CE requirements.

District of Columbia

Legislative Action

Amends District of Columbia Law (Sec. 310. Extension of licenses and registrations) to allow the Mayor to do the following during a declared public health emergency: (1) extend the validity of a license, registration, permit, or authorization, including drivers licenses, vehicle registrations, professional licenses, registrations, and certifications; (2) Waive the deadlines for filings, and waive fees, fines, and penalties associated with the failure to timely renew a license, registration, permit, or other authorization or to timely submit a filing; or (3) Extend or waive the deadline by which action is required to be taken by the executive branch of the District government or by which an approval or disapproval is deemed to have occurred based on inaction by the executive branch of the District government. Also amends The Open Meetings Act requiring public bodies to "take steps reasonably calculated to allow the public to view or hear the meeting while the meeting is taking place, or, if doing so is not technologically feasible, as soon as reasonably practicable thereafter."

Click here for additional legislation.



Beginning July 1, CPA Exam candidates will have greater flexibility in testing through new Continuous Testing model.

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Indian candidates may now schedule to take the U.S. CPA Exam.

Read More

ARPL RESOURCES



ARPL 101 WEBINAR

NEWS & VIDEO'S

KEY MESSAGES & TALKING POINTS

LAWMAKER OUTREACH HANDOUTS

ARPL PUBLIC OPINION RESEARCH

SAMPLE LETTER
TO EDITOR

NASBA RESOURCES

BOARD STATUTES

COVID-19: Executive Order Summary

Over the last 30-days, NASBA has been tracking various COVID-19 executive orders impacting the regulation of the accounting profession. Click here to view a summary of those executive orders.

Case Law Updates

In recent months, there have been several legal developments impacting state boards' public protection efforts. The following summaries provide a sense of key legal issues facing Boards of Accountancy. Going forward, insights will be included in NASBA's Legislative E-news on legal cases impacting the profession. If you have questions or would like to request more details, please contact John Johnson, Director of Legislative and Government Affairs at jjohnson@nasba.org or Brie Allen, Esq., Regulatory Counsel at ballen@nasba.org.

South Carolina attorney general weighs in on CPA title regulation.

In a recent Opinion, the attorney general cautioned the board regarding its efforts to regulate licensees preparing tax returns while using the CPA title and not employed by a registered CPA firm. The attorney general noted several U.S. Supreme Court decisions requiring that regulation of the use of title be closely tied to a key state interest, or risk violation of the First Amendment. This case law is long-standing and has been considered by courts around the country in relation to board activities. The attorney general's Opinion is one more example of the need for careful consideration of constitutional requirements when regulating commercial speech by CPAs.

See: 2019 S.C. AG LEXIS 76

Click here for additional cases.

Update from The Alliance for Responsible Professional Licensing (ARPL)

First and foremost, we hope everyone is staying safe and healthy during the COVID-19 crisis. Everyone's top priority should be following CDC recommendations and guidelines to limit the spread of the virus. Given the shifting health and legislative environment, we wanted to update you on ARPL activity during this time.

Although most, if not all, states have tabled licensing reform for this session to focus on COVID-19 response and budget matters, ARPL remains active and





In Arizona, Liberty Trumps the
Virus Fight. How's That
Going?

engaged. Licensing reform may be on the back burner for now, but it will re-emerge in the months ahead. Here are a few things we are working on during this period:

We are closely monitoring state Executive Orders and other emergency measures to relax licensing requirements so first responders and health care personnel can work across states. These actions are warranted given the extraordinary circumstances, but we do want to track them to ensure they do not open the gates to future, wider-reaching actions that would go beyond an emergency response and weaken licensing.

- Just last week, we kicked off development of a policy white paper that will examine proven, responsible paths to license portability. The paper will help reframe universal licensing and educate lawmakers on the principles and requirements necessary for licensing mobility and reciprocity, and common pitfalls to avoid. We expect to release the paper this summer.
- Earlier this month, we participated in a podcast with the Pennsylvania Institute of Certified Public Accountants (PICPA), where we discussed the issue of professional licensing in general, the battle in a post-COVID-19 world and some key findings of our voter survey. We will share the link to that interview once it airs.
- In acknowledgement of World Landscape
 Architecture Month in April, we also released
 our latest testimonial video. <u>Chad Danos</u>, a
 licensed landscape architect in Louisiana,
 explained the complex nature of the job and
 how landscape architects protect the health,
 safety and welfare of the public every day.

In this unsettled time, ARPL is focused on the months ahead and hard at work to ensure we are well positioned and prepared when we emerge from the current crisis.

Again, we hope you and your families are staying safe and well. In the event you need ARPL resources, those are always available in our state resources repository. In the meantime, share our landscape architect video to shout out World Landscape Architecture Month, follow us on social media @TheARPL and stay tuned for more information.

Please contact John Johnson at <u>jjohnson@nasba.org</u> if you have any questions



Policy Prescription: Fiscal
Discipline to Address
Economic and Health Care
Challenges in the Face of
COVID-19



Occupational Licensing
Reforms and Criminal
Convictions



The NCSL Blog

Mitigating Health Workforce
Barriers During the
COVID-19 Pandemic

The Atlantic

Unlicensed Haircuts Are
Only the Beginning

The New York Times

Why Is Trump Gutting
Regulations That Save
Lives?

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