

# LEGISLATIVE

Your Guide to Legislation Impacting  
Accountancy Regulation

# E-NEWS

LEGISLATION  
BY TOPIC

LEGISLATION  
BY JURISDICTION

LEGISLATION  
BY REGION

February 2019

## The Assault on Regulations in 2019

Over the last several years, multiple state legislatures have launched a crusade aimed at reducing, and in some instances eliminating, occupational oversight. Assisting them in the process are conservative think tanks, which have been drafting regulatory reform model policies under the banner of "limited government." These have made their way into a record number of bills filed in 2018.

The [American Legislative Exchange Council \(ALEC\)](#), [Institute for Justice](#) and [Americans for Prosperity](#) are just a few of the organizations sponsoring these efforts. For example, one of ALEC's hallmark legislative policies is "[The Occupational Licensing Relief and Job Creation Act.](#)" This policy is aimed at removing licensure as a prerequisite to lawful occupation. It also advocates against the use of occupational regulations that, in the opinion of ALEC, reduce competition and increase prices to consumers.

In 2019, the campaign by anti-regulatory forces continues with a number of bills already filed. For example, in West Virginia, HB 2697 was introduced on January 29, 2019 (similar legislation has been filed in Indiana – HB 1271). This bill would allow any non-licensed individual

## SPOTLIGHT



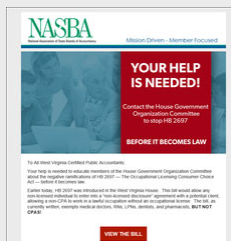
In legislatures across the country, anti-regulatory groups are targeting professions and the licenses that define them. This is a fight worth having... and winning.

**Author: John Johnson, Director, Legislative and Government Affairs**

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## RESOURCES

to enter into a “non-licensed disclosure” agreement with a potential client, allowing a non-CPA to work in a lawful occupation without an occupational license. NASBA sent a communication to all West Virginia CPAs to inform them of this pending legislation.



To gain a sense of our rapid-response work in regard to West Virginia’s legislation, view NASBA’s e-communication.

### View NASBA's E-Communication

To read NASBA’s Director of Governmental and Legislative Affairs’ response to these arguments, [click here](#); NASBA also invites stakeholders to read the recent [Myths and Facts](#) document on the anti-licensure debate for future interactions with fellow stakeholders and legislators.

### Other Anti-regulatory Bills Filed in 2019

**AZ HB 2231** – Defines “Less Restrictive Regulation” in order to clarify the provision found in Section 41-3502 D.

**CA AB 193** – Requires a comprehensive review of all occupational licensing requirements and identifies unnecessary licensing requirements that “cannot be adequately justified.”

**CO HB 1117** - Current law requires the Department of Regulatory Agencies to analyze whether to begin or continue the regulation of a profession or occupation based on several factors. The bill elaborates on these factors and requires the department to find a present, significant and substantiated harm to consumers before recommending regulation. The bill further requires the department to recommend only the least restrictive regulation necessary to address the harm and to set guidelines for recommended regulation. influencers.

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### Wyoming Becomes First State to File Firm Mobility Legislation in 2019

In 2018, three states had firm mobility legislation signed into law – Michigan, Kentucky and New Hampshire. As of today, 25 jurisdictions have implemented firm mobility. With firm mobility legislation recently filed in Wyoming, and the legislation filed in New Jersey in 2018 being carried to its 2019 legislative session,

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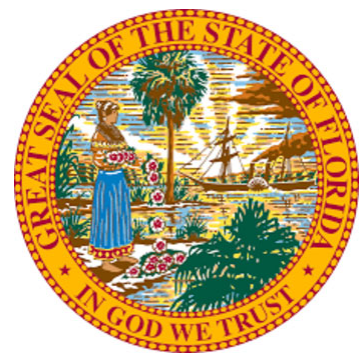
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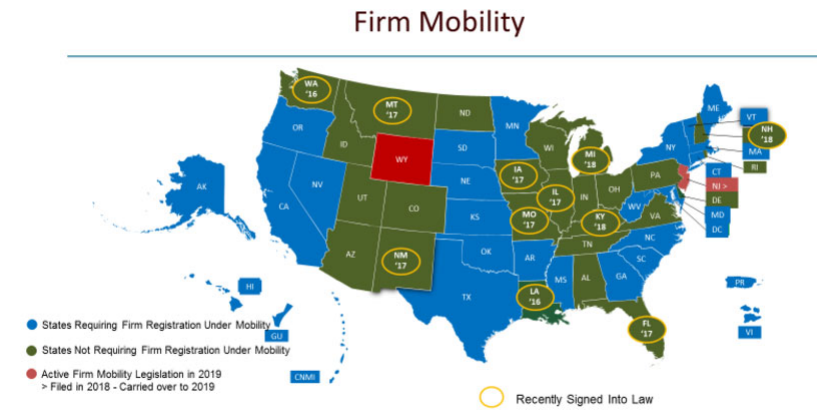
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there are currently two states with active legislation.



To view the New Jersey and Wyoming firm mobility legislation, click on the above **“LEGISLATION BY TOPIC”** link and then on the **“Firm Mobility”** button; you may also click on **“LEGISLATION BY JURISDICTION”** and then click on the jurisdiction within the map to see a list of legislative bills from the state.

### Hawaii, South Dakota and Wyoming File Revised Definition of Attest Legislation

In May 2014, the Uniform Accountancy Act (UAA) revised the definition of attest to include any examination, review or agreed-upon procedure performed using the Statement on Standards for Attestation Engagements (SSAE). By the end of 2018, 50 jurisdictions had adopted the updated, comprehensive definition of attest.

With Attest legislation recently filed in Hawaii, South Dakota and Wyoming; and the legislation filed in New Jersey in 2018 being carried to its 2019 legislative session, there are currently four states with active legislation.

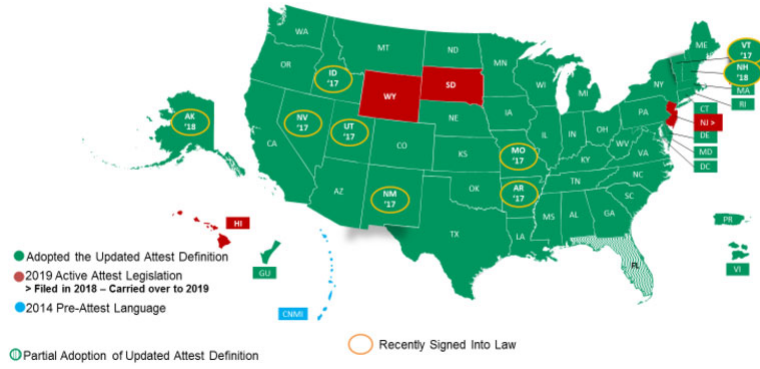


@GovRonDeSantis tells state licensing boards they need to open the gates to allow more people into their professions. <http://bit.ly/2GdxcRh> via @ScottFist #FlaPol



[Cut the Red Tape to Help Mississippi's Economy Grow Faster](#)

## Comprehensive Definition of Attest



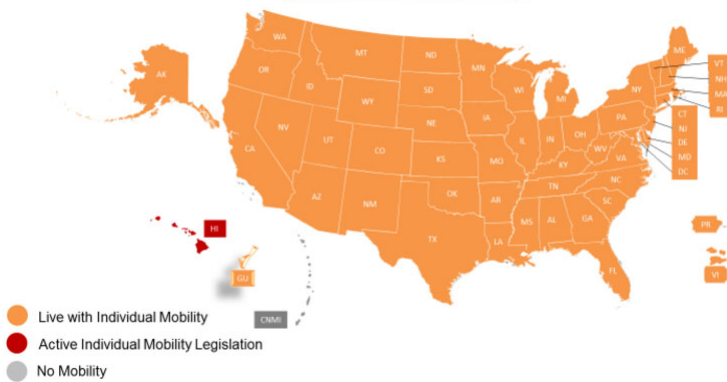
To view the Hawaii, New Jersey, North Dakota and Wyoming Attest legislation, click on the above **“LEGISLATION BY TOPIC”** link and then on the **“Attest”** button; you may also click on **“LEGISLATION BY JURISDICTION”** and then click on the jurisdiction within the map to see a list of legislative bills from the state.

## Hawaii Files Individual Mobility Legislation

Currently, 53 U.S. jurisdictions have individual mobility based on acknowledging another jurisdiction being substantially equivalent. This means the jurisdictions have adopted a pathway to licensure based on the education, experience and examination requirements as set out in the Uniform Accountancy Act and accept out-of-state CPAs without those professionals having to obtain a reciprocal license or register in another state.

The two U.S. Boards of Accountancy that do not have individual mobility in place are Hawaii and the Central Northern Mariana Islands (CNMI).

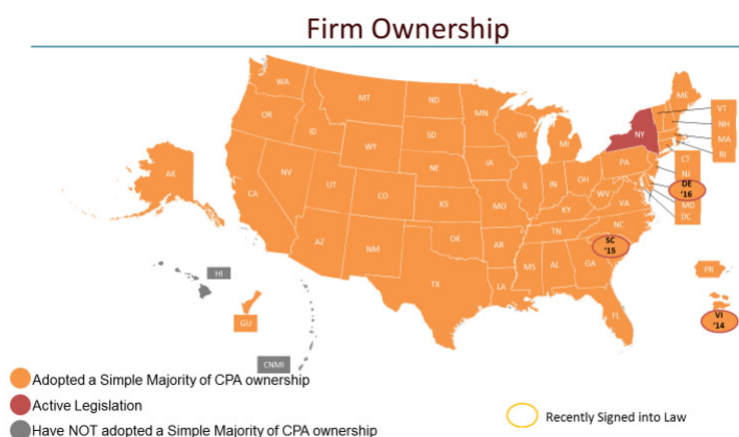
## Individual Mobility



To view the Hawaii Individual Mobility legislation, click on the above **“LEGISLATION BY TOPIC”** link and then on the **“Individual Mobility”** button; you may also click on **“LEGISLATION BY JURISDICTION”** and then click on the jurisdiction within the map to see a list of legislative bills from the state.

## CPA Firm Ownership Legislation Filed in New York

Section 7(c) (1) of the Uniform Accountancy Act (UAA) outlines the guidelines for non-CPA firm ownership. The UAA requires CPAs to retain a majority stake of at least 51 percent in a firm, allowing for non-CPAs to own a minority stake. As of today, 52 jurisdictions allow non-CPAs to own a minority state in CPA firms. In addition to New York, Hawaii and CNMI are the other jurisdictions that have not adopted the UAA language allowing for non-CPAs to own a minority stake in a CPA firm.



To view the legislation filed in New York, click on the above **“LEGISLATION BY TOPIC”** link and then on the **“Firm Ownership”** button; you may also click on **“LEGISLATION BY JURISDICTION”** and then click on the jurisdiction within the map to see a list of legislative bills from that state or territory.

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