

FINAL BILL REPORT

SHB 1518

FULL VETO

Synopsis as Enacted

Brief Description: Regarding prohibited practices in accountancy.

Sponsors: House Committee on Commerce & Labor (originally sponsored by Representatives Conway, Condotta, Green, Kelley and Wood; by request of State Board of Accountancy).

House Committee on Commerce & Labor
Senate Committee on Labor, Commerce & Consumer Protection

Background:

The Public Accountancy Act governs the practice of accounting in the state. An accounting firm with an office in the state must be licensed to use the title "CPA" or perform attest or compilation services. It is a prohibited practice for a firm with an office in the state to practice "public accounting" without a license. "Practice of public accounting" includes consulting services and preparation of tax returns by a licensee.

A license is not required for bookkeeping and preparation of tax returns under certain conditions.

Summary:

The prohibited practices for an accounting firm with an office in the state are aligned with the licensing requirement. It is a prohibited practice for an accounting firm with an office in this state to perform or offer to perform attest or compilation services or use the title "CPA" without a license. The prohibition does not limit the services permitted by persons not required to be licensed.

Votes on Final Passage:

House	97	0
Senate	47	0

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