

FINAL BILL REPORT

SSB 5434

C 116 L 09

Synopsis as Enacted

Brief Description: Regarding prohibited practices in accountancy.

Sponsors: Senate Committee on Labor, Commerce & Consumer Protection (originally sponsored by Senators Marr, Holmquist, Kohl-Welles and Shin; by request of State Board of Accountancy).

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

Background: The Public Accountancy Act governs the practice of accounting in the state. An accounting firm 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.

Summary: An accounting firm with an office in this state offering to perform attest or compilation services may not use the title CPA without a license. This does not impact the services permitted by unlicensed persons.

Votes on Final Passage:

Senate	44	0
House	98	0

Effective: July 26, 2009

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.