# FINAL BILL REPORT HB 2400

### C 171 L 00

Synopsis as Enacted

**Brief Description:** Making technical corrections to Titles 18 and 19 RCW.

**Sponsors:** Representatives Constantine, Esser, Lantz, Barlean, Cairnes and Pflug; by request of Office of the Code Reviser.

House Committee on Judiciary Senate Committee on Commerce, Trade, Housing & Financial Institutions

#### **Background:**

Inaccuracies in the Revised Code of Washington may occur in a variety of ways. Typographical, drafting, or grammatical errors may be made in bill drafts and floor amendments. Sections may be repealed, recodified, or amended in a way that changes their internal numbering. References to these sections or subsections in other provisions of the code then become incorrect. A bill may change a particular term, or an entity may be renamed or abolished, and references to these terms or entities in other provisions of the code become inaccurate.

There are a number of decodified sections in the code. Decodification of a section occurs when the Legislature passes two bills affecting a section, one that amends the section, and the other that repeals that same section.

The Board of Accountancy regulates certified public accountants (CPAs), setting the qualifications of CPAs, including licensing and continuing professional education requirements. The board may adopt continuing professional education standards that differ from those provided in statute if the new standards are consistent with the standards of other states.

#### **Summary of Bill:**

Technical corrections are made to various provisions of Titles 18 and 19 RCW which relate to businesses and professions. The technical corrections include changes to correct: grammatical, drafting, and typographical errors; inaccurate references to terms that have been changed or entities that have been abolished or renamed; and inaccurate cross-references resulting from amendments, recodifications, or repealers. In addition, various decodified sections of the code are repealed.

House Bill Report - 1 - HB 2400

A substantive change is made to the continuing professional education standards for certified public accountants. If the Board of Accountancy adopts continuing professional education standards that are different than those required under the statute, the standards must be at least as strict as those specified in the statute.

## **Votes on Final Passage:**

House 97 0

Senate 48 0 (Senate amended) House 97 1 (House concurred)

Effective: June 8, 2000

House Bill Report - 2 - HB 2400