

COMMITTEE ON COMMERCE, ENERGY AND MILITARY

SENATE AMENDMENTS TO H.B. 2260

(Reference to House engrossed bill)

- 1 Page 1, line 39, after "THE" insert "LIMITED"; after "RECIPROCITY" insert
- 2 "PRIVILEGE"
- 3 Page 2, line 13, strike "registrants'" insert "THE REGISTRANT'S"
- 4 Line 17, after "POST-ISSUANCE" insert "PEER"
- 5 Line 38, strike "ANOTHER" insert "OTHER"
- 6 Page 3, line 2, after the first "of" insert "PUBLIC"
- 7 Line 37, after "OR" insert "AN"
- 8 Page 7, line 4, after "IN" insert "THIS STATE OR"
- 9 Line 22, strike "OR ITS EQUIVALENT"
- 10 Line 28, strike "level" insert "DIVISION"
- 11 Page 8, line 14, strike "SHALL"
- 12 Line 23, after "Certified" insert "uniform"
- 13 Lines 29 and 30, strike "OR ITS EQUIVALENT"
- 14 Line 33, strike "in" insert "OF NONDUPLICATIVE"
- 15 Line 34, after "hours" strike remainder of line
- 16 Strike lines 35 and 36, insert "ARE UPPER DIVISION COURSES."
- 17 Line 38, after the first period insert "AT LEAST"
- 18 Page 10, line 13, strike "OR ITSEQUIVALENT"
- 19 Page 11, line 24, after the first and second "state" insert "OR UNITED STATES
- 20 "TERRITORY"
- 21 Page 12, line 36, after "OR" insert "FOR THE REGISTRATION OF A"
- 22 Line 42, after "continuing" insert "professional"
- 23 Page 13, line 32, after "continuing" insert "PROFESSIONAL"
- 24 Line 33, strike "an" insert "A FULL OR PARTIAL"; after "exemption" insert "FROM
- 25 "CONTINUING PROFESSIONAL EDUCATION REQUIREMENTS"
- 26 Line 34, strike "from" insert "OF TIME TO COMPLETE THE"
- 27 Page 15, line 22, after "STATUS" insert "UNLESS ACCOMPANIED BY THE WORD INACTIVE"

- 1 Page 15, line 28, strike "APPLICABLE FEES" insert "REGISTRATION FEE PURSUANT TO  
2 SECTION 32-729"
- 3 Line 29, after "CONTINUING" insert "PROFESSIONAL"
- 4 Page 16, line 12, after "BOARD" insert "AND PAYS THE REINSTATEMENT APPLICATION FEE  
5 PURSUANT TO SECTION 32-729"
- 6 Line 13, after "CONTINUING" insert "PROFESSIONAL"
- 7 Line 21, after "STATUS" insert "PURSUANT TO SECTION 32-730.01"
- 8 Line 34, after "CONTINUING" insert "PROFESSIONAL"
- 9 Page 17, line 12, after "STATUS" insert a period and strike remainder of line  
10 Strike line 13  
11 Strike lines 16 through 19  
12 Reletter to conform
- 13 Line 20, after "CONTINUING" insert "PROFESSIONAL"
- 14 Line 22, strike "ON BOARD APPROVAL OF REINSTATEMENT,"; strike "AND"
- 15 Line 23, strike "REINSTATEMENT FEES" insert "FEE"
- 16 Page 22, line 5, after "whom" insert "THE"; strike "services are" insert "IS"
- 17 Line 20, after "respond" insert "IN WRITING"
- 18 Page 24, line 1, strike "AUTOMATICALLY"; after "WHEN" insert "THE BOARD HAS  
19 DETERMINED THAT"
- 20 Line 4, strike "REINSTATE THE CERTIFICATE" insert "RENEW THE REGISTRANT'S  
21 REGISTRATION"
- 22 Lines 10 and 17, after "CONTINUING" insert "PROFESSIONAL"
- 23 Line 19, strike "REINSTATE THE CERTIFICATE" insert "MEET THE REQUIREMENTS OF  
24 SUBSECTION C OF THIS SECTION"
- 25 Page 25, line 13, after "CONTINUING" insert "PROFESSIONAL"
- 26 Line 35, after "PROCEEDINGS" insert "OR WHILE UNDER A DISCIPLINARY ORDER"
- 27 Page 26, line 11, strike "THE BASIS OF THE RELINQUISHMENT OF THE CERTIFICATE"  
28 insert "PENDING AT THE TIME OF RELINQUISHMENT"
- 29 Line 16, strike "OR 32-742"

1 Page 26, strike lines 21, 22 and 23, insert:

2           “(c) THE INDIVIDUAL HAS ADDRESSED OR REDEEMED ANY COMPLAINTS,  
3 INVESTIGATIONS OR ANY BOARD ORDER REQUIREMENTS THAT ARE PENDING OR  
4 OUTSTANDING AT THE TIME OF RELINQUISHMENT.”

5 Page 27, between lines 8 and 9, insert:

6           “Sec. 17. Section 32-742, Arizona Revised Statutes, is amended to  
7 read:

8           32-742. Revocation or suspension of firm’s certificate: failure  
9                           to reinstate

10           A. After notice and an opportunity for a hearing, the board shall  
11 revoke a firm's registration to practice public accounting if at any time it  
12 does not have all the qualifications prescribed by this chapter.

13           B. After notice and an opportunity for a hearing, the board may revoke  
14 or suspend a firm's registration to practice public accounting and may  
15 additionally take disciplinary action concerning the registrant for any of  
16 the causes enumerated in section 32-741, subsection A or for any of the  
17 following additional causes:

18           1. The revocation or suspension of any certificate issued by the board  
19 of any partner, shareholder, member, manager, officer, director, agent or  
20 employee of the firm.

21           2. The cancellation, revocation, suspension or refusal to renew the  
22 authority of the firm or any Arizona partner, shareholder, member, manager,  
23 officer, director, agent or employee to practice public accounting in any  
24 other state for any cause other than failure to pay an annual registration  
25 fee in the other state.

26           C. The board shall suspend, without notice or hearing, the  
27 registration to practice public accounting of any firm that fails to register  
28 and pay the biennial registration fee as required by section 32-730. Terms  
29 of a suspension issued under this subsection shall include a provision that  
30 the suspension shall be vacated when the registrant has paid all past due  
31 fees and penalties. ~~The board may waive the collection of any fee or penalty~~  
32 ~~after suspension under conditions the board deems justifiable.~~ If the firm

1 fails to reinstate its registration within twelve months after the date of  
2 suspension, the registration expires.

3 D. A FIRM WHOSE REGISTRATION HAS EXPIRED FOR FAILURE TO RENEW MAY  
4 APPLY FOR REINSTATEMENT. THE BOARD MAY REINSTATE THE REGISTRATION IF THE  
5 FIRM MEETS ALL OF THE FOLLOWING REQUIREMENTS:

6 1. FILES AN APPLICATION ON A FORM PRESCRIBED BY THE BOARD.

7 2. HAS NOT ENGAGED IN ANY CONDUCT THAT WOULD CONSTITUTE GROUNDS FOR  
8 REVOCATION OR SUSPENSION OF A REGISTRATION PURSUANT TO SECTION 32-741.

9 3. ON BOARD APPROVAL OF REINSTATEMENT, PAYS THE REGISTRATION FEE  
10 PURSUANT TO SECTION 32-729.”

11 Renumber to conform

12 Page 27, after line 18, insert:

13 “Sec. 20. Certified public accountant certificates; firm  
14 registrations; suspension; expiration

15 A. Notwithstanding any other law, a certificate of a certified public  
16 accountant or public accountant that was suspended for nonregistration by the  
17 Arizona state board of accountancy before July 21, 1997, and that remains  
18 suspended on the effective date of this act is expired.

19 B. Notwithstanding any other law, a firm registration to practice  
20 public accounting that was suspended for nonregistration by the Arizona board  
21 of accountancy before September 26, 2008, and that remains suspended on the  
22 effective date of this act is expired.”

23 Amend title to conform

~~3/12/13~~  
~~9:02 AM~~  
~~S: JT/ly~~

3/13/13  
3:34 PM  
S: sa