

SB155 L.003

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Business Affairs & Labor.SB19-155 be amended as follows:

1 Amend reengrossed bill, page 4, strike lines 13 through 26 and substitute:

2 "(4) (c) NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE
3 CONTRARY, AN INDIVIDUAL SUBJECT TO SECTION 12-2-120 (6)(a)(II) MAY
4 USE AN ACCOUNTING DESIGNATION THAT INCLUDES THE WORD
5 "MANAGEMENT" CONFERRED BY A BONA FIDE NATIONALLY RECOGNIZED
6 ACCOUNTING ORGANIZATION, SUCH AS THE AMERICAN INSTITUTE OF
7 CPAs, THE CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS, OR
8 THE INSTITUTE OF MANAGEMENT ACCOUNTANTS, OR THEIR SUCCESSOR
9 ORGANIZATIONS, IF THE DESIGNATION DOES NOT PURPORT TO CONFER THE
10 RIGHT TO PERFORM AUDIT OR ATTEST SERVICES AS DEFINED BY ANY STATE
11 OR FOREIGN JURISDICTION."

12 Page 7, line 6, strike "portion; and **add** (6)(a)(II)(C) and (6)(a)(II)(D)"
13 and substitute "portion, (6)(e), and (9); and **add** (6)(a)(II)(C),
14 (6)(a)(II)(D), and (6)(a)(II)(E)".

15 Page 7, strike lines 13 and 14 and substitute "(4)(c);".

16 Page 7, line 17, strike everything before "IN".

17 Page 7, strike line 19 and substitute "TO THIS ARTICLE 2; OR

18 (E) NOTWITHSTANDING ANY PROVISION OF THIS SECTION TO THE
19 CONTRARY, OFFER OR RENDER TAX SERVICES TO THE PUBLIC WHILE USING
20 A TITLE OR DESIGNATION SPECIFIED IN SECTION 12-2-115 (4)(c), UNLESS
21 DOING SO WITHIN A PARTNERSHIP, PROFESSIONAL CORPORATION, OR
22 LIMITED LIABILITY COMPANY OF CERTIFIED PUBLIC ACCOUNTANTS THAT
23 HOLDS A REGISTRATION OR PERMIT ISSUED BY THE BOARD OF THIS STATE
24 OR ANOTHER STATE.

25 (e) ~~The provisions of paragraph (a) of this subsection (6) shall~~
26 EXCEPT AS SET FORTH IN SUBSECTION (6)(a)(II)(E) OF THIS SECTION,
27 SUBSECTION (6)(a) OF THIS SECTION DOES NOT PROHIBIT THE PERFORMANCE BY
28 persons other than certified public accountants of other services involving
29 the use of accounting skills, including the preparation of tax returns and
30 the preparation of financial statements without the expression of opinions
31 or assurances ~~thereon~~ ON THE RETURNS OR STATEMENTS.

32 (9) EXCEPT AS SET FORTH IN SUBSECTION (6)(a)(II)(E) OF THIS
33 SECTION, nothing in this section shall be construed to prohibit any person
34 from preparing or assisting in the preparation of any report or tax return
35 to any agency of the federal, state, or local government or other political
36 subdivision if ~~such~~ THE preparation or assistance is otherwise permissible

1 under law or under the regulations of ~~such~~ THE agency or from affixing
2 the signature of the person or firm so preparing or assisting in the
3 preparation of any such report or return to ~~said~~ THE report or return."

4 Page 10, strike lines 14 through 27.

5 Page 10, strike line 1 and substitute:

6 "(4)(c) NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE
7 CONTRARY, AN INDIVIDUAL SUBJECT TO SECTION 12-100-116 (1)(a)(II)
8 MAY USE AN ACCOUNTING DESIGNATION THAT INCLUDES THE WORD
9 "MANAGEMENT" CONFERRED BY A BONA FIDE NATIONALLY RECOGNIZED
10 ACCOUNTING ORGANIZATION, SUCH AS THE AMERICAN INSTITUTE OF
11 CPAs, THE CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS, OR
12 THE INSTITUTE OF MANAGEMENT ACCOUNTANTS, OR THEIR SUCCESSOR
13 ORGANIZATIONS, IF THE DESIGNATION DOES NOT PURPORT TO CONFER THE
14 RIGHT TO PERFORM AUDIT OR ATTEST SERVICES AS DEFINED BY ANY STATE
15 OR FOREIGN JURISDICTION."

16 Page 13, line 8, strike "portion;" and substitute "portion, (1)(e), and (2);".

17 Page 13, line 9, strike "(1)(a)(II)(C) and (1)(a)(II)(D)" and substitute
18 "(1)(a)(II)(C), (1)(a)(II)(D), and (1)(a)(II)(E)".

19 Page 13, strike lines 17 and 18 and substitute "(4)(c);".

20 Page 13, line 21, strike everything before "IN".

21 Page 13, strike line 23 and substitute "TO THIS ARTICLE 100; OR

22 (E) NOTWITHSTANDING ANY PROVISION OF THIS SECTION TO THE
23 CONTRARY, OFFER OR RENDER TAX SERVICES TO THE PUBLIC WHILE USING
24 A TITLE OR DESIGNATION SPECIFIED IN SECTION 12-100-112 (4)(c), UNLESS
25 DOING SO WITHIN A PARTNERSHIP, PROFESSIONAL CORPORATION, OR
26 LIMITED LIABILITY COMPANY OF CERTIFIED PUBLIC ACCOUNTANTS THAT
27 HOLDS A REGISTRATION OR PERMIT ISSUED BY THE BOARD OF THIS STATE
28 OR ANOTHER STATE.

29 (e) ~~The provisions of~~ EXCEPT AS SET FORTH IN SUBSECTION
30 (1)(a)(II)(E) OF THIS SECTION, subsection (1)(a) of this section ~~shall~~ DOES
31 not prohibit the performance by persons other than certified public
32 accountants of other services involving the use of accounting skills,
33 including the preparation of tax returns and the preparation of financial
34 statements without the expression of opinions or assurances ~~thereon~~ ON
35 THE RETURNS OR STATEMENTS.

1 (2) EXCEPT AS SET FORTH IN SUBSECTION (1)(a)(II)(E) OF THIS
2 SECTION, nothing in this section shall be construed to prohibit any person
3 from preparing or assisting in the preparation of any report or tax return
4 to any agency of the federal, state, or local government or other political
5 subdivision if the preparation or assistance is otherwise permissible under
6 law or under the regulations of the agency or from affixing the signature
7 of the person or firm so preparing or assisting in the preparation of the
8 report or return to the report or return."

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