STAND. COM. REP. NO. \$28

Honolulu, Hawaii

March 1, 2007

RE: H.B. No. 91 H.D. 1

Honorable Calvin K.Y. Say Speaker, House of Representatives Twenty-Fourth State Legislature Regular Session of 2007 State of Hawaii

Sir:

Your Committee on Consumer Protection & Commerce, to which was referred H.B. No. 91 entitled:

"A BILL FOR AN ACT RELATING TO PUBLIC ACCOUNTANCY,"

begs leave to report as follows:

The purpose of this bill is to allow the Board of Public Accountancy (Board) to ensure the highest quality of the state's licensed certified public accountants by providing them with the flexibility to do so by:

- (1) Removing private or governmental accounting experience as meeting the required professional experience for a license in public accountancy;
- (2) Ensuring that qualifying work experience for licensure eligibility is in public accounting; and
- (3) Removing the public accountant examination requirement that an applicant hold a baccalaureate degree in accounting.

Numerous concerned individuals supported this bill. The Board, Office of the Auditor, Department of Taxation, Hawaii Society of Certified Public Accountants, and numerous concerned individuals opposed this bill.

Your Committee has amended this bill by:

HB91 HD1 HSCR CPC HMS 2007-2844



- (1) Changing the effective date by June 30, 2010, to provide a transition period for current applicants to acquire their licenses under the existing law; and
- (2) Making technical, nonsubstantive changes for clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Consumer Protection & Commerce that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 91, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 91, H.D. 1, and be placed on the calendar for Third Reading.

Respectfully submitted on behalf of the members of the Committee on Consumer Protection & Commerce,

ROBERT N. HERKES, Chair



## State of Hawaii House of Representatives The Twenty-fourth Legislature

## **Record of Votes of the Committee on Consumer Protection & Commerce**

Bill/Resolution No.:	Date:	Date:			
нв 91	February 28, 2007				
Committee Referral: CPC	☐ The committee is reconsidering its previous decision on the measure.				
The recommendation is to:  Pass, unamended	Pass, with amendments				
☐ Hold	Pass, with amendments, for recommittal for further consideration				
CPC Members	Ayes	Ayes (WR)	Nays	Excused	
1. HERKES, Robert N. (C)					
2. McKELVEY, Angus L.K. (VC)					
3. CALDWELL, Kirk					
4. EVANS, Cindy					
5. GREEN, Josh, M.D.				ب	
6. ITO, Ken					
7. LUKE, Sylvia			<u> </u>		
8. MORITA, Hermina M.		:			
9. SONSON, Alex M.			<u></u>		
10. SOUKI, Joseph M.					
11. TSUJI, Clift					
12. YAMANE, Ryan I.					
13. YAMASHITA, Kyle T.					
14. MARUMOTO, Barbara C.					
15. THIELEN, Cynthia					
TOTAL	6	1	5	3	
The recommendation is:					
-					
☐ Not Adopted					
If joint referral, did not support recommendation.					
committee acronym(s)					
Vice Chair's or designee's signature:					
16:016 Caldwell					
Distribution: Original (White) – Committee Duplicate (Yellow) – HMSO Duplicate (Pink) – Clerk's Office					