

CHAPTER 26
HB 267 – FINAL VERSION

2013 SESSION

13-0074
10/01

HOUSE BILL **267**

AN ACT relative to the board of accountancy.

SPONSORS: Rep. C. McGuire, Merr 29; Rep. Jones, Straf 24

COMMITTEE: Executive Departments and Administration

ANALYSIS

This bill changes criteria for appointment of a public accountant to the board of accountancy and specifies certain rulemaking authority of the board.

Explanation: Matter added to current law appears in ***bold italics***.
 Matter removed from current law appears [~~in brackets and struck through.~~]
 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Thirteen

AN ACT relative to the board of accountancy.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 26:1 Board of Accountancy; Appointment of Public Accountant Removed. Amend RSA 309-B:4,
2 I(a) to read as follows:

3 I.(a) There is hereby created the New Hampshire board of accountancy, which shall have
4 responsibility for the administration and enforcement of this chapter. The board shall consist of 7
5 members, all of whom shall be residents of this state appointed by the governor with the approval of
6 council. ~~Four~~ **Five** members shall be holders of certificates under RSA 309-B:5 or corresponding
7 provisions of prior law~~[- one member shall be a public accountant who is a holder of a currently valid~~
8 ~~registration]~~, and 2 members shall be public members, who are not, and never were, members of the
9 accounting profession, or the spouses of such persons, but who have, or have had, professional or
10 practical experience in the use of accounting services and financial statements so as to be qualified to
11 make judgments about the qualifications and conduct of persons and firms subject to regulation
12 under this chapter. ~~[The one position to be occupied by a public accountant shall instead be occupied~~
13 ~~by a public member after the number of public accountants holding currently valid public accountant~~
14 ~~registrations drops below 25.]~~

15 26:2 Board of Accountancy; Rulemaking. Amend RSA 309-B:4, VIII(j) to read as follows:

16 (j) ~~[Such other rules as the board may deem necessary or appropriate for implementing~~
17 ~~the provisions and purposes of this chapter.]~~ **Rules on how an applicant for certificate**
18 **demonstrates good character.**

19 **(k) Rules for records retention, outsourcing disclosures, and the severance of**
20 **connections.**

21 26:3 Effective Date. This act shall take effect 60 days after its passage.

22 Approved: May 16, 2013

23 Effective Date: July 15, 2013