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H.B. No. 2217

A BILL TO BE ENTITLED

AN ACT

relating to the regulation of the practice of public accountancy.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 901.002(a)(7), Occupations Code, is amended to read as follows:

(7) "Corporation" has the meaning assigned by Section 1.002, Business Organizations Code. The term includes an entity ~~[means a corporation] authorized by [a statute applicable to this state or by]~~ an equivalent law of another state or a foreign country ~~[, including a professional public accounting corporation organized under The Texas Professional Corporation Act (Article 1528c, Vernon's Texas Civil Statutes)]~~.

SECTION 2. Section 901.252, Occupations Code, is amended to read as follows:

Sec. 901.252. ELIGIBILITY REQUIREMENTS. To be eligible to receive a certificate, a person must:

- (1) satisfy the requirements of Section 901.253;
- (2) meet the education requirements established under Section 901.254 ~~[or 901.255]~~;
- (3) pass the uniform CPA examination;
- (4) meet the work experience requirements established under Section 901.256; and
- (5) pass an examination on the rules of professional conduct as determined by board rule.

1 SECTION 3. Section 901.304(a), Occupations Code, is amended
2 to read as follows:

3 (a) For each examination or reexamination, the board by rule
4 shall apportion an amount of the total examination fee among the
5 parts of the examination that an applicant is eligible to take on a
6 particular examination date. For each examination or
7 reexamination, the board shall collect from each applicant a fee
8 set by board rule not to exceed the cost of administering the parts
9 of the examination that the applicant is eligible to take.

10 SECTION 4. The heading to Section 901.310, Occupations
11 Code, is amended to read as follows:

12 Sec. 901.310. PASSAGE OF [~~CONDITIONAL~~] EXAMINATION
13 [~~CREDIT~~].

14 SECTION 5. Section 901.310(c), Occupations Code, is amended
15 to read as follows:

16 (c) The board shall consider a person to have passed an
17 examination if the person receives credit for each subject within
18 the time prescribed by the board [~~by receiving conditional credit~~
19 ~~after September 1, 1989, and passing the remaining subjects within~~
20 ~~the six consecutive examinations following the examination for~~
21 ~~which the person receives conditional credit~~].

22 SECTION 6. Section 901.311, Occupations Code, is amended to
23 read as follows:

24 Sec. 901.311. RESTRUCTURE OF EXAMINATION. On the
25 restructuring of [~~if~~] the uniform CPA examination [~~is~~
26 ~~restructured~~], the board by rule shall determine the manner in
27 which credit for a subject is integrated into the new structure.

1 SECTION 7. Section 901.355(a), Occupations Code, is amended
2 to read as follows:

3 (a) The holder of a certificate, license, or degree
4 authorizing the person to practice public accountancy in a foreign
5 country who on or before September 1, 2023, registered [~~may~~
6 ~~register~~] with the board as the holder of a certificate, license, or
7 degree issued by the foreign country may continue to practice in
8 this state under that registration for as long as the person stays
9 in compliance with the provisions of this chapter and board rules
10 applicable to the person[~~, if the board determines that the~~
11 ~~standards under which the applicant was certified or otherwise~~
12 ~~authorized to practice public accountancy were at least as high as~~
13 ~~the standards of this state at the time that authority was granted~~].

14 SECTION 8. Section 901.404, Occupations Code, is amended to
15 read as follows:

16 Sec. 901.404. NOTICE OF LICENSE EXPIRATION. (a) Not later
17 than the 30th day before the expiration date of a person's license,
18 the board shall send written or electronic notice of the impending
19 license expiration to the person at the person's last known address
20 or e-mail address according to the board's records.

21 (b) The board shall determine the amount of the renewal fee
22 and shall provide written or electronic [~~mail~~] notice of that
23 amount to the person within the time provided by Subsection (a).

24 SECTION 9. The heading to Section 901.457, Occupations
25 Code, is amended to read as follows:

26 Sec. 901.457. ACCOUNTANT-CLIENT CONFIDENTIALITY
27 [~~PRIVILEGE~~].

1 SECTION 10. Section 901.656(b), Occupations Code, is
2 amended to read as follows:

3 (b) The board may award a scholarship under this subchapter
4 only to an eligible student who intends to take the uniform CPA
5 ~~[written]~~ examination conducted by the board for the purpose of
6 granting a certificate of "certified public accountant." An
7 applicant for a scholarship under this subchapter shall state such
8 an intent by filing a form provided by the board stating an intent
9 to take the examination.

10 SECTION 11. Section 33.01(15-a), Penal Code, is amended to
11 read as follows:

12 (15-a) "Privileged information" means:

13 (A) protected health information, as that term is
14 defined by Section 182.002, Health and Safety Code;

15 (B) information that is subject to the
16 attorney-client privilege; or

17 (C) information that is subject to ~~[the]~~
18 accountant-client confidentiality ~~[privilege]~~ under Section
19 901.457, Occupations Code, or other law, if the information is on a
20 computer, computer network, or computer system owned by a person
21 possessing a license issued under Subchapter H, Chapter 901,
22 Occupations Code.

23 SECTION 12. The following provisions of the Occupations
24 Code are repealed:

25 (1) Section 901.054(b);

26 (2) Section 901.255;

27 (3) Sections 901.310(a) and (b); and

1 (4) Sections [901.355](#)(b) and (c).

2 SECTION 13. This Act takes effect immediately if it
3 receives a vote of two-thirds of all the members elected to each
4 house, as provided by Section [39](#), Article III, Texas Constitution.
5 If this Act does not receive the vote necessary for immediate
6 effect, this Act takes effect September 1, 2023.