

By: Button

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 901.404, Occupations Code, is amended to read as follows:

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

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

SECTION 3. The heading to Section 901.457, Occupations Code, is amended to read as follows:

1 Sec. 901.457. ACCOUNTANT-CLIENT

CONFIDENTIALITY

2 ~~[PRIVILEGE]~~.

3 SECTION 4. Section 901.656(b), Occupations Code, is amended
4 to read as follows:

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

12 SECTION 5. Section 33.01(15-a), Penal Code, is amended to
13 read as follows:

14 (15-a) "Privileged information" means:

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

17 (B) information that is subject to the
18 attorney-client privilege; or

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

25 SECTION 6. Section 901.054(b), Occupations Code, is
26 repealed.

27 SECTION 7. This Act takes effect immediately if it receives

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1 a vote of two-thirds of all the members elected to each house, as
2 provided by Section 39, Article III, Texas Constitution. If this
3 Act does not receive the vote necessary for immediate effect, this
4 Act takes effect September 1, 2023.