

By: Bohac

H.B. No. 2506

A BILL TO BE ENTITLED

1 AN ACT

2 relating to a license fee exemption for certain certified public  
3 accountants.

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

5 SECTION 1. Section 901.410, Occupations Code, is amended to  
6 read as follows:

7 Sec. 901.410. FEE EXEMPTION FOR CERTAIN LICENSE HOLDERS.

8 The fee increase imposed under Section 901.406 and the additional  
9 fee imposed under Section 901.407 do not apply to a license holder  
10 who is:

11 (1) an employee of the federal government restricted  
12 by virtue of that employment from engaging in the practice of public  
13 accountancy outside the scope of employment; ~~[or]~~

14 (2) an employee of a state agency that has authorized  
15 the payment of the fee increase and additional fee for the license  
16 holder; or

17 (3) an employee of a county government restricted by  
18 virtue of that employment from engaging in the practice of public  
19 accountancy outside the scope of employment.

20 SECTION 2. The change in law made by this Act applies only  
21 to a fee that becomes due on or after the effective date of this Act.  
22 A fee due before the effective date of this Act is covered by the law  
23 in effect on the date the fee became due, and that law is continued  
24 in effect for that purpose.

1           SECTION 3. This Act takes effect immediately if it receives  
2 a vote of two-thirds of all the members elected to each house, as  
3 provided by Section 39, Article III, Texas Constitution. If this  
4 Act does not receive the vote necessary for immediate effect, this  
5 Act takes effect September 1, 2005.