

1-1 By: Gallegos S.B. No. 918
1-2 (In the Senate - Filed March 3, 2005; March 14, 2005, read
1-3 first time and referred to Committee on Business and Commerce;
1-4 April 22, 2005, reported adversely, with favorable Committee
1-5 Substitute by the following vote: Yeas 7, Nays 0; April 22, 2005,
1-6 sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 918 By: Estes

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to a license fee exemption for certain certified public
1-11 accountants.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Section 901.410, Occupations Code, is amended to
1-14 read as follows:

1-15 Sec. 901.410. FEE EXEMPTION FOR CERTAIN LICENSE HOLDERS.
1-16 The fee increase imposed under Section 901.406 and the additional
1-17 fee imposed under Section 901.407 do not apply to a license holder
1-18 who is:

1-19 (1) an employee of the federal government restricted
1-20 by virtue of that employment from engaging in the practice of public
1-21 accountancy outside the scope of employment; ~~or~~

1-22 (2) an employee of a state agency that has authorized
1-23 the payment of the fee increase and additional fee for the license
1-24 holder; or

1-25 (3) an employee of a municipal or county government
1-26 restricted by virtue of that employment from engaging in the
1-27 practice of public accountancy outside the scope of employment.

1-28 SECTION 2. The change in law made by this Act applies only
1-29 to a fee that becomes due on or after the effective date of this Act.
1-30 A fee due before the effective date of this Act is covered by the law
1-31 in effect on the date the fee became due, and that law is continued
1-32 in effect for that purpose.

1-33 SECTION 3. This Act takes effect immediately if it receives
1-34 a vote of two-thirds of all the members elected to each house, as
1-35 provided by Section 39, Article III, Texas Constitution. If this
1-36 Act does not receive the vote necessary for immediate effect, this
1-37 Act takes effect September 1, 2005.

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