

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**March 6, 2011**

**TO:** Honorable John Carona, Chair, Senate Committee on Business & Commerce

**FROM:** John S O'Brien, Director, Legislative Budget Board

**IN RE: SB566** by Williams (Relating to the regulation of the practice of public accountancy.), **As Introduced**

<b>No significant fiscal implication to the State is anticipated.</b>
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The bill would amend the Occupations Code relating to the regulation of the practice of public accountancy. The bill would clarify disclosure requirements and would amend the disciplinary guidelines for persons practicing public accountancy without a license. The bill would repeal restrictions on the Texas State Board of Public Accountancy relating to the collections of fees or penalties. The bill would repeal requirements on the agency relating to persons who fail an examination.

Costs associated with the implementation of the bill for the Texas State Board of Public Accountancy are not considered in this analysis because fiscal impacts for this agency would be realized outside of the Treasury due to the agency being Self-Directed and Semi-Independent.

Based on the analysis of the State Office of Administrative Hearings (SOAH), the bill would cause an increase in hearings provided for the Texas State Board of Public Accountancy. Based on the analysis of SOAH, it is assumed the agency would bill the Texas State Board of Public Accountancy at its authorized rate for the cost associated with the additional hearings and that the cost associated with the additional hearings would not constitute a significant impact to the state.

This bill would take effect September 1, 2011.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 360 State Office of Administrative Hearings, 457 Board of Public Accountancy

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