2017 Recommendations Regarding State Accounting Policy

A reference paper prepared by the AICPA’s State Policy Priorities Task Force, with the support of the AICPA’s State Regulation and Legislation Team

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KEY ASKS

UAA CHANGES AND CONFORMING RECOMMENDATIONS

- Pass Firm Mobility: Update your state accountancy statute to harmonize the provision of attest services by out-of-state firms with those firms’ requirements for non-attest services
- Close the public protection loophole in the definition of attest by adopting the comprehensive definition provided in the 7th edition of the UAA
- Determine whether your state board of accountancy has adopted the AICPA Code of Professional Conduct and, if not, advocate for adoption
- Work with your state board of accountancy to adopt UAA Model Rule 6-5(c) to allow for CPE reciprocity, if your state has not already done so
- Protect mobility regimes from any new proposals, laws or regulatory interpretations that would inhibit the application of UAA-consistent mobility
- Assess whether any provisions of existing laws or rules conflict with individual CPA mobility and determine the feasibility of aligning with mobility
- Review your liability statutes to ensure they include the three core provisions found in the UAA: privity of contract, a statute of limitation and proportionate liability; work to include them in future legislation if they are not already present. Review state proposals on arbitration, comparable pay, and comparable promotion to ensure they do not allow for meritless litigation against CPA firms
- Look for opportunities to work with local and national groups to obtain resources and allies in support of state efforts to establish appeal bond caps as an important state law reform initiative

STATE TAX POLICY

- Oppose all efforts to pass legislation to impose or raise taxes on professional services
- Work with statewide groups to oppose new taxes on professional services
- Oppose new state tax preparer regulations/registries that are ineffective in protecting the public while threatening CPA mobility
- Ensure CPAs authorized to practice in your state are able to represent taxpayers before tax tribunals, if your state has a tribunal or is considering creating one
- Promote consistency between state tax rules and AICPA guidance, including contingency fee arrangements for tax work
- Promote legislation to conform your state’s tax due dates laws to the recent federal due date changes, including changes to partnership, corporate, individual and trust tax returns
STATE BOARDS OF ACCOUNTANCY

- Review the structure, funding, independence and immunity/indemnification provisions of state boards of accountancy statutes to ensure boards are best positioned to do their jobs effectively and to ensure that qualified candidates continue to serve on the boards
- Promote appropriate levels of board of accountancy staff and staff training and oppose harmful consolidation efforts

CYBERSECURITY

- Monitor legislatures for cybersecurity proposals affecting CPAs and CPA firms, particularly those proposals affecting data storage, use and retention, as well as proposals concerning how data breaches are handled

OTHER POTENTIAL ISSUES ON THE HORIZON

- Watch out for any actions that may affect the CPA Exam, such as biometric regulation
- Watch for legislative or ballot initiatives related to marijuana legalization, and report significant events to the AICPA’s State Regulation and Legislation Team. Support efforts to have your board adopt appropriate guidance on marijuana policy
- Review regulatory statutes for other professions and, where appropriate, seek out explicit profession exemptions to avoid duplicative regulation of CPAs (e.g., private investigators and real estate appraisers)
- Oppose any state legislation or administrative action that would mandate firm or partner rotation or mandatory retendering of contracts
- Monitor any state, county or municipal proposals that would mandate universal leave or universal health care, prohibit employers from requesting compensation histories from prospective workers or prevent employers from using a non-compete clause, and seek exemptions as appropriate
INTRODUCTION

In the fall of 2016, the AICPA’s State Regulation and Legislation Team, through its State Policy Priorities (SPP) Task Force, undertook a review of the major state-level policy issues affecting the accounting profession to identify current and emerging issues that state policymakers may consider in the coming year. The SPP Task Force, consisting of representatives of state CPA societies, AICPA staff and individuals representing CPA firms active in state advocacy, is releasing this paper as a reference and resource guide for state CPA societies.

It is the SPP Task Force’s hope that this paper may assist state societies and their state policy partners as they consider their respective agendas for 2017. It is not meant to be prescriptive or necessarily indicative of all the needs of all states and jurisdictions; each jurisdiction’s issues and politics are different. However, it can serve to identify a broad range of issues that state societies may want to examine and ultimately bring to their policy-making committees, state legislatures, state executive branches and/or their state boards of accountancy.

While each of the topics covered in this paper lists respective issue experts and resources, there are two key resources that CPA profession advocates may want to consider bookmarking. The first is CAPITOL (the Collection of Articles, Policy, Initiatives, and Tools), an online library that houses key state legislative and regulatory research, analysis, and best practices materials (i.e., talking points, papers, case studies, comment letters, testimony, written statements on issues, issue briefs, legislative tracking summaries and legislative histories). CAPITOL is free and available for state CPA societies and other state-level policymaking partners of the AICPA. It includes materials from the AICPA, state CPA societies and other sources, and all are encouraged to contribute their own advocacy materials to continue to enhance the value of the library.

The second resource of particular relevance to this paper is the AICPA’s State of the States (SOS) Database. This large database, first released in summer 2014, lists information on over three dozen policy issues and the specific positions of each of the 56 U.S. jurisdictions. It is designed to be an evergreen document, covering not only conformity with the Uniform Accountancy Act (UAA), the profession’s model state act, but also other subject areas of interest. The database shows profession leaders and policymakers whether their jurisdiction conforms to preferred profession positions on a whole host of issues, or if their jurisdiction’s policy merits additional discussion and potential changes. It also allows state CPA societies the ability to assess where their state stands in regard to multiple topics and to compare their state’s policies to other states around the country. In addition to keeping the existing cells of information current, the AICPA intends to expand the range of topics in the SOS Database to cover other important state policy topics over time. The AICPA, working with critical input and guidance from the SPP Task Force, plans to add additional policy topics annually.

The SPP Task Force and the AICPA’s State Legislation and Regulation Team welcome input on how this paper and its associated resources can be more useful to our state policy partners. As users of this paper identify additional issues, or if they have questions or resource needs not already covered, they should contact Mat Young, AICPA Vice President, State Regulation and Legislation, at 202.434.9273 or myoung@aicpa.org. This document will continue to be updated and reissued as warranted in future years.
Legislative activity affecting the CPA profession in 2016 covered a wide range of topics. Most prominently, issues related to UAA conformity continued to move in several states.

A number of state CPA societies, working with their state boards of accountancy, acted to close a definition of attest loophole. Profession leaders have been concerned for some time that unregulated non-CPAs were issuing reports under the Statement on Standards for Attestation Engagements (SSAEs). In May 2014, the AICPA and the National Association of State Boards of Accountancy (NASBA) approved changes to the Uniform Accountancy Act to include a more comprehensive definition of attest. This year, eight states — Kansas, Michigan, Mississippi, Nebraska, Pennsylvania, Rhode Island, Washington and West Virginia — enacted legislation to adopt the new definition. The District of Columbia and Guam also introduced bills in 2016. To date, an additional 17 jurisdictions will need to modify their attest definitions to address this issue in the coming years.

Additionally, many states are looking to expand their mobility laws to include CPA firm mobility, which allows CPAs and CPA firms to offer attest services such as audits and reviews without having to obtain a reciprocal license. CPA firm mobility gives the public more choices in services provided by CPA firms, allowing consumers to find a CPA that best meets their needs. Currently, 16 states have adopted firm mobility provisions. In 2016, both Washington Gov. Jay Inslee (D) and Louisiana Gov. John Bel Edwards (D) signed legislation that provides for full CPA firm mobility. The Illinois Senate passed legislation adopting firm mobility, and it is currently under consideration in the House of Representatives.

Efforts to tax professional services are likely to gain traction in 2017 and pose a serious risk to the profession. Potential sources for this type of proposal may come from governors’ budget proposals or the creation of tax study commissions. The regulation of tax preparers at the state level also continues to be an issue of concern due to uncertainty from the states about the federal tax preparer program. This year, Illinois adopted a system based on the federal Personal Tax Identification Number (PTIN) rather than establish a duplicative state system of licensure for tax preparers.

This year, eight states — Kansas, Michigan, Mississippi, Nebraska, Pennsylvania, Rhode Island, Washington and West Virginia — enacted legislation to adopt the comprehensive definition of attest.

Other significant issues on the profession horizon this year included: efforts at the state and local levels to mandate universal health coverage and universal leave; bills related to cybersecurity; and proposals to eliminate duplicative regulatory oversight when CPAs perform services falling under statutes related to other professions, such as private investigators and tax preparers.

For a more comprehensive overview of 2016 state policy activities, see the AICPA State Regulation and Legislation Team’s full 2016 End-of-Year Report.
The AICPA works closely with state CPA societies, the National Association of State Boards of Accountancy (NASBA), state boards of accountancy, and individual CPAs and their firms to encourage uniformity across the 55 U.S. states and jurisdictions. Uniform policies from one state to another encourage consistency in compliance, regulatory oversight and requirements, and public protections and expectations. It also promotes ease of practice and more competition within the marketplace.

A key reference point for all state profession leaders is the Uniform Accountancy Act, the model state accountancy statute, which is written and updated by volunteers who sit on the joint AICPA-NASBA UAA Committee. The UAA Committee, with guidance and final approval by the AICPA and NASBA Boards of Directors, works to ensure that the UAA and its accompanying Model Rules (written by NASBA with AICPA input) remain evergreen, protecting the public interest while also reflecting the ways in which CPAs and CPA firms operate.

Whenever possible, state profession leaders are encouraged to update their state statutes to streamline and conform to the model act. In May 2014, the AICPA and NASBA released the seventh edition of the UAA, which contains important new provisions regarding the definition of attest and a new provision allowing for CPA firm mobility for attest services. Other major conforming initiatives that state CPA societies are asked to consider in the near term include: adoption of the AICPA Code of Professional Conduct by state boards of accountancy, protection of individual CPA mobility laws from on-going legislative threats and adoption of the UAA Model Rules regarding CPE reciprocity.

### CPA FIRM MOBILITY FOR ATTEST SERVICES

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**KEY ASK**  
As this initiative moves forward, each state is urged to pass firm mobility by updating its statute to harmonize the provision of attest services by out-of-state firms with those firms’ requirements for non-attest services.

Given that individual CPA mobility is the law of the land throughout almost the entire country, profession leaders are returning to a promise they made in regard to examining the operations of CPA firms across state lines. Under states’ individual CPA mobility laws, CPAs operating within CPA firms can provide “non-attest” services in states in which they do not have a physical presence, and the provision of these services does not require the firms to register in the new state. (“Non-attest” services include items such as tax advice, financial planning and consulting services.) However, because the individual CPA mobility initiative had not yet been fully tested and vetted, profession leaders and regulators decided to retain a requirement in the model legislation that CPA firms providing “attest” services continue to register with the state board of accountancy in any state in which they do not have a physical presence.
Attest services are unique among all the services that CPAs provide. They are the only services under state laws that may only be performed by a CPA operating within a CPA firm. Attest services generally include audits, reviews, engagements performed under the Statements on Standards for Attestation Engagements (SSAEs), and engagements required by the Public Company Accounting Oversight Board (PCAOB). (Some states do not cover all SSAE reports and some states include compilations in their attest definitions.)

Because a broad array of individuals beyond the client (e.g., financial institutions, shareholders, and other interested third parties) may rely on the information provided in attest reports, it is especially critical to the public interest that only a competent, well-educated, and appropriately regulated individual, operating within an appropriately regulated firm with all the associated safeguards, provides these services. The public must be able to trust that the information is reliable and properly prepared.

The question now before state profession leaders is whether their accountancy statutes should be amended so that attest services are treated similarly to non-attest services when performed by out-of-state firms. Profession leaders have endorsed model language for states wishing to adopt a CPA firm mobility regime treating all services equally.

In May 2014, the AICPA and NASBA released the seventh edition of their model state act, the Uniform Accountancy Act, which would allow CPA firms to perform attest services and issue reports in states in which they do not have a physical presence without registering the firm or paying new fees, so long as they meet the peer review requirements and non-CPA ownership requirements of the state. Furthermore, CPA firms would follow a model exactly like that for individual CPA mobility, operating under “no notice, no fee and no escape.” All of the same strong regulatory protections would remain in place.

Several states have already moved forward with this concept as part of their earlier debate about passing individual CPA mobility. Sixteen states — almost one-third of the country — do not require eligible out-of-state firms to register or pay fees when providing attest services, and their state boards of accountancy are not reporting any problems in their ability to regulate the profession. In 2016, governors in Louisiana and Washington state signed legislation adopting full CPA firm mobility. The Illinois Senate also passed legislation with the support of Gov. Bruce Rauner (R).

Fundamentally, CPA firm mobility for attest services is about creating a modern and effective regulatory regime for the accounting profession in the decades to come. It is about creating a level playing field across the states, ensuring public protection without unnecessary paperwork, and reflecting the ways in which CPAs and CPA firms operate.

RESOURCES

- CPA Firm Mobility Comparison Chart
- CPA Firm Mobility FAQs
- CPA Firm Mobility Overview
- CPA Firm Mobility Sample AICPA Support Letter
- CPA Firm Mobility Sample Testimony
- CPA Firm Mobility Talking Points
A COMPREHENSIVE DEFINITION OF ATTEST

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State CPA societies are asked to close the public protection loophole in the definition of attest by adopting the comprehensive definition provided in the 7th edition of the UAA.

The definition of attest contained within the UAA and all state accountancy statutes or regulations is a cornerstone of what defines the CPA profession. Only a CPA operating within a CPA firm can issue attest reports. In May 2014, the AICPA and NASBA approved changes to the UAA to include a more comprehensive definition of attest. Previously, non-CPAs could perform certain attest engagements using the AICPA-promulgated standards known as the Statement on Standards for Attestation Engagements (SSAEs). The AICPA and NASBA agreed that there is a very real set of risks to the public interest associated with non-CPAs issuing reports using profession standards with no regulatory oversight. As such, the profession and its regulators promoted public protection legislation that states that only CPAs operating in a CPA firm may perform attest services using AICPA-developed standards.

The market for attest services is ever-evolving, and the profession must modernize its laws in this area. Non-CPAs should be able to offer other assurance services if they desire, but not those defined under the accountancy statutes’ definition of attest.

Currently, 39 states have the comprehensive definition of attest. Eight state CPA societies — Kansas, Michigan, Mississippi, Nebraska, Pennsylvania, Rhode Island, Washington and West Virginia — worked to ensure they closed the existing loopholes in their accountancy statutes in 2016. The District of Columbia and Guam are also considering similar proposals.

RESOURCES
Definition of Attest Frequently Asked Questions
UAA Attest Language Common Inquiries
Attest Talking Points
Attest Sample Testimony
Attest Overview
Attest Comparison Chart
Comprehensive Definition of Attest Map
The AICPA and NASBA have joined together in a recent effort to promote uniform adoption of the AICPA Code of Professional Conduct by all state boards of accountancy. Such an initiative is consistent with and complementary to the profession’s on-going individual and firm mobility efforts.

The AICPA Code is written by the AICPA’s Professional Ethics Executive Committee (PEEC), which includes a broad representation of profession voices, including state regulators who make up 20 percent of the committee. While some states have adopted the entire AICPA Code, others have adopted only part of the Code or have substituted pieces of the Code with other language. Uniformity of ethics and independence standards is necessary to facilitate compliance with the rules, protect the public and to promote sound business practices. The current inconsistency across state lines can be confusing and problematic. In order to promote uniformity, the PEEC is addressing differences that exist between the AICPA Code and various state boards’ rules.

State society leaders are asked to ascertain whether their board of accountancy has adopted the AICPA Code of Professional Conduct. If the Code has not been adopted in full, the AICPA’s State Regulation and Legislation Team, in coordination with the PEEC, is happy to work with societies and boards to consider this issue and promote adoption of the Code by state boards.
CPE RECIPROCITY

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The successful implementation of individual CPA mobility has allowed many CPAs to give up the holding of multiple reciprocal licenses in various jurisdictions. However, in certain circumstances, a CPA may choose to continue to hold more than one license. For example, a CPA may wish to hold a license in his/her original state of licensure for sentimental reasons or because the CPA plans to return to that state at some point in the future. In another instance, a CPA may work near a border and find it important to hold a license in the CPA’s home state as well as in the state where the firm maintains a second office. Certain jurisdictions (outside the respective state boards of accountancy) require a CPA to have an active in-state license if they are performing certain types of attest work within a particular state (e.g., gaming industry regulations). Yet another example where CPAs may opt to hold two or more licenses is when they are assigned to a limited but multi-year engagement in another state, but know they will eventually return home (e.g., publicly traded companies require partner rotations every five years). For all of these reasons, the UAA Model Rules seek to provide a reasonable accommodation in regard to multiple license holders’ Continuing Professional Education (CPE) requirements across state lines.

According to UAA Model Rule 6-4, all CPAs are required to obtain 120 hours of CPE every three years as a condition of licensure renewal. These hours must include four hours of ethics-specific training and not less than 20 hours of CPE in any given year. However, a CPA is exempt from meeting multiple jurisdictional CPE requirements as long as the licensee meets the CPE requirements of his/her principal or home jurisdiction.

MODEL RULE 6-5 (C) PROVIDES THE SPECIFIC EXEMPTION

A non-resident licensee seeking renewal of a certificate in this state shall be determined to have met the CPE requirement (including the requirements of Rule 6-4(a) of this rule by meeting the CPE requirements for renewal of a certificate in the state in which the licensee’s principal place of business is located.

1. Non-resident applicants for renewal shall demonstrate compliance with the CPE renewal requirements of the state in which the licensee’s principal place of business is located by signing a statement to that effect on the renewal application of this state.

2. If a non-resident licensee’s principal place of business state has no CPE requirements for renewal of a certificate, the non-resident licensee must comply with all CPE requirements for renewal of a certificate in this state.

KEY ASK

State CPA societies are asked to confirm whether their state board of accountancy has adopted a rule similar to UAA Model Rule 6-5(c) to allow for CPE reciprocity. If not, they are asked to work with their state board of accountancy to adopt this UAA Model Rule language.
Such a rule is a logical and helpful exemption, ensuring CPAs are continuing their CPE while also avoiding complex multi-state compliance regimes. Unfortunately, not every state board of accountancy has adopted this provision, and this can lead to some holders of multiple licenses having to meet multiple state CPE requirements. Twenty-two states currently have full CPE reciprocity. Illinois adopted the provision in 2016.

PROTECTION OF INDIVIDUAL CPA MOBILITY

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New legislation in state legislatures can sometimes be drafted in a way that has unintended consequences for a state’s CPA mobility law, and it is important that the profession monitor these bills in order to safeguard the public interest and the profession’s regulatory regime. Quite often the lawmaker introducing the legislation is not particularly familiar with the state’s mobility laws and simply needs to be educated on how to rewrite the language to allow for mobility. In other more problematic situations the lawmaker is intentionally seeking a protectionist requirement in the legislative proposal.

Two recent areas in which the profession has regularly seen legislative efforts that could harm CPA mobility include the creation of film tax incentives and the establishment of state tax tribunals. There are, of course, other legislative areas — such as mandatory audits of various state programs, grants or initiatives — where such risks of problematic legislation also remain high.

RESOURCES
UAA Model Rules
CPE Reciprocity FAQ sheet
CPE Reciprocity Adoption by State Map

Two recent areas in which the profession has regularly seen legislative efforts that could harm CPA mobility include the creation of film tax incentives and the establishment of state tax tribunals.
LIABILITY REFORM

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State CPA societies are asked to review their liability statutes to ensure they have the three core provisions found in the UAA. If the provisions are not present, they are asked to work to include them in future legislation. Additionally, societies are asked to review state proposals on arbitration, comparable pay and comparable promotion to ensure they do not allow for meritless litigation against CPA firms.

An appropriate and reasonable legal liability regime is critical to a successful profession, as well as the protection of clients and the general public. The UAA contains three key provisions designed to address this critical balance: privity of contract, a statute of limitations and proportionate liability.

The privity of contract section of the UAA embodies the common law rule that only persons in a relationship of privity of contract (i.e., a direct contractual relationship), or a relationship close enough to approach that of privity, may sue an accountant for negligence. This ensures that CPAs and their firms are held accountable for their work, but are not subject to inappropriate claims by third parties. The statute of limitations component of the model act establishes a uniform statute of limitations of one year from the date of discovery of the claim for accountants’ negligence and breach of contracts actions. Additionally, the statute of limitations is extended to no more than three years from the date of the completion of the accounting services that are the subject of complaint, or the date of the initial issuance of the accountant’s report — whichever is earliest. It is intended to reduce the uncertainty of potential liability exposure under differing state limitation periods.

The third component of the UAA addressing proportionate liability establishes a general principle of proportionate liability in all actions for money damages (both common law and statutory) against accountants, except in fraud actions. (Fraud actions continue to be governed by generally applicable rules.) A licensee is liable under the model language for the portion of the plaintiff’s injury caused by the licensee’s conduct; the CPA would not be required to compensate the plaintiff for harm caused by others.

Accountants’ liability cases frequently involve situations in which a licensee issues a report on the financial statements of a company that subsequently becomes insolvent or has serious financial difficulties. Investors or creditors who allegedly relied on the audit report then sue the CPA and the company. Because the company is often either bankrupt or has no available assets, the licensee is — in a disproportionately large number of cases — the only solvent defendant left to answer the damages claim. Under a rule of joint and several liability, the CPA and the CPA firm would be required to bear the burden of the entire damages award, even if the harm was caused principally by others, such as the company’s management. This provision is intended to prevent that unfair result.
All three of these provisions, when included in a state accountancy statute, are designed to ensure a fair but limited set of parameters around profession liability.

The CPA profession is a strong champion of comparable pay and comparable promotion — two workforce issues currently under consideration at the state-level. Comparable pay refers to the elimination of gender and race discrimination from the wage-setting process, while comparable promotion refers to the elimination of gender or race considerations from the corporate ladder. Additionally, state and local governments are seeking changes to arbitration provisions in government vendor contracts. As state and local governments consider these proposals, the AICPA recommends they include specific language that ensures an appropriate litigation regime.

**APPEAL BOND CAPS**

**KEY ASK**

State CPA societies are asked to look for opportunities to work with local and national groups to obtain resources and allies in support of state efforts to establish appeal bond caps as an important state law reform initiative.

When a defendant, such as a CPA firm, loses a case at trial and a monetary judgment is awarded in favor of the plaintiff, it is extremely important for the defendant to obtain a stay — essentially, a court order — preventing the plaintiff from enforcing that judgment (and getting the defendant’s money) until after the appellate process has run its course. Access to appellate review is critical for defendants, who, in many cases, rely on legal principles to protect against unjustified jury verdicts — legal principles that frequently are vindicated only by appellate courts that are able to view a case objectively.

In most every state that requires a bond, a defendant that loses at trial can obtain an automatic stay preventing enforcement of a monetary judgment until after resolution of the appeal if the defendant posts a bond in the amount of the judgment plus projected interest and costs (this is termed a “supersedes bond”). When the judgment is very large, however, posting a bond in the required amount is, at best, extremely expensive and difficult, and frequently may be impossible. This can be especially problematic for CPA firms and other professionals, such as architects and engineers, as they typically do not own large assets like factories or other commercial property that can be used in lieu of a bond. Although many courts have discretion to stay enforcement even if the defendant does not post a full bond, the rules that govern the exercise of that discretion are varied and the outcome of their application is unpredictable.

A losing defendant that cannot post a sufficient bond or obtain a discretionary stay may be forced to declare bankruptcy or settle the case, foregoing an appeal. Most significantly, the mere prospect of a very large, unbondable judgment frequently causes defendants to accept a coercive settlement before the case even goes to trial. The bond requirement is thus another element of the current litigation system that enables plaintiffs’ lawyers to coerce defendants to settle without regard to the merits of the underlying case.

For these reasons, the current rules governing automatic stays and appeal bonds simply are not suited to our era of eight-, nine- and even ten-figure judgments. Reform is needed to take into account the realities of litigation in today’s courts. Properly designed, a new bond limit would achieve the goal of the current rule — maintaining the status quo during the appeal — while establishing a predictable, certain standard for obtaining an automatic stay in circumstances in which posting a full bond is not practicable.

**RESOURCES**

[Appeal Bond Overview by State](#)
STATE TAX POLICY

CPAs and their clients are profoundly affected by state-level policy. Although tax policies are not addressed directly in the UAA, tax-related decisions state lawmakers make can have an enormous impact on the ways in which CPAs practice. While it is not practicable to discuss all tax policies across the states in this paper, some major issues include the scope of taxes levied on the profession, the potential regulation of state tax preparers, the appeal rights of state taxpayers, and state compliance with federal legislation that will better facilitate pass-through information required of taxpayers involved in partnerships when filing tax returns with the IRS. In this section of the paper, these four key topics are highlighted for state CPA societies to consider in the upcoming year.

TAXES ON PROFESSIONAL SERVICES

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As states continue to explore a variety of solutions to budget constraints, they often return to the idea of taxing professional services as a potential source of financial relief. The issue of expanding such taxes to accounting services (amongst others) usually becomes active during periods of low tax revenue, as states seek to fill their coffers by broadening the numbers of those who are taxed. The past several years saw dozens of states consider taxes on professional services, and with the current economic climate, the trend is expected to remain steady.

“Broadening the base,” or expanding taxes on services or goods, can appear to have political appeal, especially when coupled with a trade-off on a reduction of corporate or personal income taxes. The most prominent underlying argument for combining a tax on services with a reduction in a state’s personal income tax has been that

The profession should oppose a tax on service in all instances and should not accept tradeoffs, including a reduction in income tax.
reduction or elimination of a personal income tax will make the state more attractive for businesses to either expand or locate in the state. An often-unstated reason for linking the two is the increased political attraction a decrease in income tax may have — generally enough to offset or split opposition to taxation by those whose services would have otherwise been taxed (CPAs, lawyers, doctors, etc.).

The profession should oppose a tax on service in all instances and should not accept tradeoffs, including a reduction in income tax. While legislators may suggest offsetting a services tax with a decreased income tax, there is a risk that future legislatures may reinstate or increase the income tax rate. Applying a tax on services is an administrative nightmare for the business community to implement, and states that face higher-than-expected costs, difficulty in implementing the tax or lower than expected revenue, may seek additional tax changes that negatively affect the profession and business community. Even more compelling, states that implement such a tax are likely to put their marketplace at a competitive disadvantage to those states around them without a similar tax system.

State CPA societies will need to consider the risks to their members should this issue arise in 2017, and they will need to be prepared to oppose such proposals. Particular attention should be given to small or limited taxes on defined services, such as the sales and use tax on computing services that Massachusetts passed (and then quickly repealed) in 2013. While these proposals have failed to garner momentum thus far, there could be renewed interest in this topic, since 2017 is not an election year for most of the country. Passage of such a proposal in any state could lead to momentum for passage elsewhere around the country. As such, this is not an issue that can be considered in isolation.

RESOURCES
Kentucky Society of CPAs brochure Tax Policies That Make Sense
State Economic Woes: How Should Societies React? Proactive vs. Reactive
Opposing Sales Tax on Services position paper
Taxation of Professional Services position paper
The Taxability of Services
Sales Tax on Services Policy brief
What’s Wrong With Taxing Business Services?
Sample Talking Points and Oral Testimony
Talking Points by Topic
Tax on Services Thought Leadership
How CPAs Can Influence the TOS Debate
Argument against supporting a sales tax on services offset by state income tax reduction
New Jersey Society of CPAs’ Opposition to SJR-61
American Entrepreneurship: Dead or Alive?
Tax on Services Information Packet
Tax on Services Background and Opposition talking points
State CPA societies are being asked to oppose new state tax preparer regulations/registries that are both ineffective in protecting the public and a threat to CPA mobility.

Regulation of tax preparers continues to be a growing issue of concern by policymakers at both the federal and state level. State CPA societies can anticipate that some lawmakers are likely to introduce regulatory proposals for tax preparers in the 2017 state legislative sessions, in part due to uncertainty about the future of the federal tax preparer registration program.

Currently, four states — California, Maryland, New York, and Oregon — regulate individuals who prepare state-level tax returns. In 2016, Illinois Governor Bruce Rauner (R), signed legislation requiring tax preparers to use the Federal Personal Tax Identification Number (PTIN) when preparing state tax returns and providing the state with the ability to fine bad preparers. This was a far preferable option to the profession compared to a duplicative state-based registry. Georgia and New Jersey are also examining the issue.

The AICPA does not support an expansion of regulation at the state-level, as there are a number of issues and serious concerns, including threats to CPA mobility. The AICPA believes that there are other, more effective ways to protect the public from unqualified and/or unscrupulous tax preparers, and the AICPA State Regulation and Legislation Team, in conjunction with the AICPA Tax Team, has prepared a position paper on this subject for use by state CPA societies.

RESOURCES

AICPA Position on State-Level Oversight of Tax Preparers

UAA Appendix on AICPA Legislative Policy

Currently, four states — California, Maryland, New York, and Oregon — regulate individuals who prepare state-level tax returns.
STATE TAX TRIBUNALS

The AICPA believes that laws creating or modifying state tax tribunals should ensure that all CPAs authorized to practice in the state are able to represent taxpayers before these bodies.

Many states have created or are proposing independent state tax tribunals to resolve tax appeal disputes between taxpayers and state departments of revenue prior to litigation. Thirty-three states have tax tribunals located in either the executive or judicial branches of government. The AICPA believes that laws creating or modifying state tax tribunals should ensure that all CPAs authorized to practice in the state are able to represent taxpayers before these bodies.

The AICPA State Regulation and Legislation Team, along with the AICPA Tax Executive Committee, has developed the AICPA State Tax Tribunals position paper that explains how proposed state tax tribunals can account for mobility. The paper also includes model legislative language based on model language from the American Bar Association for states to use as a guide. State societies that identify legislation in their state related to state tax tribunals are encouraged to ensure that mobility is protected under the proposal.

STATE TAX DUE DATES COMPLIANCE

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Jonathan Horn, AICPA Senior Technical Manager, Tax Policy and Advocacy jhorn@aicpa.org, 202.434.9204

State societies are asked to support legislation conforming their state’s tax due dates laws to the recent federal due date change. These include provisions relating to due dates for partnership, corporate, individual and trust tax returns.

During the summer 2015, Congress passed legislation that modifies the due dates for corporate and partnership tax returns. These new changes apply to 2016 tax returns prepared during the 2017 filing season. Previously, calendar-year C and S corporations were required to file tax returns by March 15, and individuals, trusts and partnerships were required to file by April 15. With the rise of more limited liability companies and limited liability partnerships, there are now many more partnership and S corporation returns filed. There is also a large increase in the number of investors, both individuals and businesses, in pass-through entities that need information from those entities before determining their own taxable income.

These pass-through entities would often request a filing extension and returns would not arrive until close to the extended due date for the partners’ personal returns. For business entity
partners, the return would arrive up to a month after the extended due date for those partners’ returns. With partnership tax returns due the same day as the individual return, practitioners would sometimes use estimates, later filing an amended return. Because the C corporation income tax was due a month prior to the partnership due date, the need to use estimates and then file amended returns occurred much more frequently.

The new due date changes make the partnership and S corporation returns due first, on March 15, and then individual and C corporation returns due a month after, on April 15. The extended due dates are modified in a similar manner so that the same logical flow is maintained.

Making the partnership return the first tax return due provides a more logical flow of tax information for practitioners. As all other entities and individuals can be partners in a partnership, they should now receive the return from their partnership investments containing the necessary information to complete their own tax returns a month or more before the filing deadline.

C corporations now have an extra month, to April 15, to file their returns and may no longer find it necessary to file an extension, allowing practitioners to complete these tax returns in a more timely and accurate fashion.

To maintain this logical order, states are starting to conform their filing deadlines to the new federal dates. While many states have already changed their dates, some will still need to enact legislation to conform their tax codes to these changes.

RESOURCES
AICPA Due Dates Resource Page

STATE BOARDS OF ACCOUNTANCY

SUBJECT EXPERT: Suzanne Jolicoeur, AICPA Senior Manager, State Regulatory Affairs
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KEY ASK
State CPA societies are asked to review the structure, funding, independence and immunity/indemnification provisions of their state boards of accountancy statute to ensure boards are best positioned to do their jobs effectively.

Effective and well-functioning state boards of accountancy are critical to both a thriving profession and the protection of the public interest. The UAA specifically provides for the establishment of a state board of accountancy and defines both its powers and responsibilities, allowing some flexibility for states to make decisions that best reflect the size and regulatory operations within their state. Decisions by lawmakers will differ from state to state as to the size of the board, the scope of its powers, how the board is funded, and whether it is an independent agency or housed under an umbrella state regulatory agency.

However, it is important to be mindful that these decisions can have a profound impact on the board’s operations and success. In some cases, a board may need more independence or additional staff in order to best do its job. In other situations, boards may face underfunding or encounter state lawmakers eager to take back surplus funds from a state board’s coffers.

One recent issue that could seriously impact state boards of accountancy is the U.S. Supreme Court’s 2015 North Carolina State Board of Dental Examiners v. F.T.C. (NC Dental) ruling. The decision effectively limits the conditions under which members of a state regulatory
board with “market participants” — such as accountancy boards — may claim immunity from federal antitrust laws. Specifically, the Court ruled that state-action immunity for actions that limit competition extends to actions of a state regulatory board “controlled by active market participants” only if the state articulates a clear policy to displace competition and actively supervises the board’s action.

While the details of the case are particular to dentists, the ramifications apply equally to many state regulatory boards, and puts state boards of accountancy members at risk of being personally sued for the actions they take as board members. This presents a problem not only for individual board members, but for the profession as a whole, as fewer qualified CPAs may wish to serve on their state boards.

The AICPA recommends that state CPA societies consider supporting immunity (exempting individuals from lawsuits for certain actions) and indemnification (offering to cover legal costs for lawsuits) legislation for boards of accountancy and their members.

Since board members are volunteering their professional insights and judgment, states should be willing to make clear that members are not subject to personal liability as a result of their service on the board. The state should also indemnify boards and members for actions taken in their official capacities. Indemnification provides assurance to current and potential board members that they will not bear the costs of potential antitrust liability, and fosters the likelihood of continued interest in service on state boards, providing the state with the expertise required to regulate licensed professionals.

The Uniform Accountancy Act (UAA) already contains a model immunity and indemnification provision in Section 4(g)(2), and the AICPA State Regulation and Legislation Team has developed model language for state CPA societies that might want to pursue broader legislation outside of their accountancy statute.

If enacting or expanding an immunity and indemnification statute is politically unfeasible, states may consider increasing their supervision of professional boards. Although the Supreme Court failed to define “active supervision,” and such measures would not provide the clear protection of an effective indemnification and immunity statute, increased supervision could provide some legal support for board activities while courts navigate what actions are subject to successful anti-trust challenges. It is important to monitor such legislative proposals to ensure they properly augment oversight without unintended and harmful consequences to regulation.

In addition to the NC Dental issue, state boards of accountancy also face threats from occupational licensing legislation that seeks to reduce their oversight responsibilities. For example, the American Legislative Exchange Council (ALEC) has been promoting model legislation that would allow individuals to pursue lawful occupation free from “unnecessary” occupational regulations. This “Occupational Licensing Relief and Job Creation Act” would require the state to prove it has a compelling interest in protecting the public, and that its professional regulations are the least restrictive means of furthering that interest. Similarly, the Little Hoover Commission in California began a study in 2016 on occupational licensing laws and the perceived barrier they place on entry into certain professions. In conjunction with these threats, some states, such as Arizona, have also been looking at regulatory consolidation as a means to save money and create certain economies of scale. While these proposals may save money, it is often unclear whether they actually benefit licensees and the public or just cut costs. Any such proposals should be carefully scrutinized for their impact on profession regulation and oversight.

State CPA societies, working in direct partnership with their boards, can also serve a key role in advocating before their state legislatures for an effective, appropriately-funded, and adequately empowered and protected board.

RESOURCES

NC Dental Board Resource web page
Little Hoover Commission Study
State CPA societies are asked to monitor their legislatures for cybersecurity proposals affecting CPAs and CPA firms. They should be particularly mindful of proposals affecting data storage, use, and retention, as well as proposals concerning how data breaches are handled.

CPA firms collect and maintain financial and personal client information, including social security numbers, addresses and financial reports. Given the sensitive nature of this information, state legislatures often consider legislation related to how the data are stored, used, disposed of and protected. Firms that operate in multiple states must be mindful of each state’s standards on data protection and privacy.

Cybersecurity has a growing public profile, and the issue is likely to appear in many states in 2017. Proposals in 2016 included establishing specific data protection requirements and altering data-breach reporting statutes. State CPA societies should consider monitoring these proposals in 2017, as they may seek to establish overly burdensome regulatory systems. For example, New York introduced a bill in 2016 that required a business to notify the state and anyone whose information was “reasonably believed to have been” involved in a breach within five days of the discovery. Given the time it takes to assess and verify a data breach, this is an unreasonable and burdensome requirement.

State CPA societies should also be mindful of proposals that implement strict liability on data breaches and limit disclosure of materials or information. There is also a trend in state legislation that gives third parties the ability to file suit on behalf of the state when a data breach occurs, even if proper notification followed the breach. Because all CPA firms retain sensitive data in the ordinary course of business, creating new rights of action will broadly impact the profession.
Changing demographics in the United States means that traditional ways of representing the profession and engaging lawmakers must adapt to a new reality. Minority lawmakers are increasingly gaining seats in state legislatures all across the country and are forming highly-influential caucuses. In some states, such as California, minority lawmakers constitute the largest voting bloc in the state legislature.

Over the next decade, the country and its lawmakers will continue to become more diverse. State CPA societies have an incredible opportunity to engage with those lawmakers and to affect policy outcomes by building programs to develop solid relationships with those lawmakers and their caucuses. Some CPA profession advocates, including state advocates working on behalf of some of the largest firms, have already begun outreach to the Latino, African-American and Asian-Pacific Islander legislative groups nationally and in specific states.

To assist state CPA societies, the Raben Group developed a short white paper outlining ideas designed to enhance their relationships with these caucuses. The Virginia Society of CPAs, building on the examples laid out in the white paper, developed an initiative as a public service in response to the crisis surrounding college affordability and student debt. The Society leveraged its relationships with members of the Virginia General Assembly to bring college affordability workshops to underserved and low-income constituents in their districts, with a focus on high school students and their families. Topics covered college savings plans, financial aid, grants, scholarships, loans and tax credits.

RESOURCES
The Raben Group’s Diversity & Inclusion white paper
Throughout the country there are a number of issues that arise from time to time that are not necessarily directly related to the UAA or the profession. Some of these issues may nevertheless threaten the licensing and regulatory regime of the profession, while others are part of a larger policy debate affecting businesses and the economy.

While not an exhaustive list, below are some of the major issues that the SPP Task Force has identified as merits careful consideration in the year ahead.

OTHER POTENTIAL ISSUES ON THE HORIZON

The Uniform CPA Examination is a key element of the profession’s requirements for licensure. Along with one year of experience and 150 hours of post-secondary education, passage of the Exam assures both the public and regulators that a candidate for licensure has the requisite competencies to perform the services expected of a CPA. It is vital to the profession that the integrity of the Exam is protected and that it remains a state-of-the art, high-quality benchmark.

From time to time, CPA profession advocates have identified state legislative threats to the Exam. One example is lawmakers’ increasing interest in the regulation of biometrics such as fingerprints and retina scans. The Exam administrator, Prometric, uses biometrics to verify test-takers’ identities. Efforts to prohibit or limit the use of biometrics could harm the integrity and security of the Exam. Such efforts were defeated in Alaska in 2014.

STATE CPA SOCIETIES ARE BEING ASKED TO MONITOR STATE LEGISLATURES AND STATE BOARDS OF ACCOUNTANCY FOR ANY ACTIONS THAT MAY AFFECT THE CPA EXAM, SUCH AS BIOMETRIC REGULATION. THEY SHOULD PAY PARTICULAR ATTENTION TO ANY LEGISLATION OR REGULATIONS THAT WOULD AFFECT THE INTEGRITY AND SECURITY OF THE EXAM.

KEY ASK

State CPA societies are being asked to monitor state legislatures and state boards of accountancy for any actions that may affect the CPA Exam, such as biometric regulation. They should pay particular attention to any legislation or regulations that would affect the integrity and security of the Exam.

SUBJECT EXPERT: Suzanne Jolicoeur, AICPA Senior Manager, State Regulatory Affairs
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It is vital to the profession that the integrity of the Exam is protected and that it remains a state-of-the art, high-quality benchmark.
In November, voters in eight states approved marijuana ballot initiatives. California, Maine, Massachusetts and Nevada approved the recreational use of marijuana, while Arkansas, Florida and North Dakota approved legalizing medical marijuana. Meanwhile, voters in Montana approved expanding their existing medical marijuana program. Also in 2016, the Ohio and Pennsylvania legislatures adopted legislation legalizing medicinal marijuana in those states. Nationwide, 31 states now have legal marijuana in some capacity.

While more states continue to look at legalizing medical and recreational marijuana, federal law still prohibits its production, sale, and consumption. Despite this dichotomy, marijuana-related businesses are increasingly requesting services from CPA firms (e.g., tax, audits, advisory and consulting services). In fact, several states that have legalized marijuana mandate that marijuana retailers undergo an annual audit. This poses unique challenges to CPAs, who must weigh the benefits and drawbacks of providing such services to firms that are operating legally within state laws but face uncertainty under federal law.

Thus far, eight state boards of accountancy have issued guidance to CPAs who wish to provide services to marijuana-related businesses. In general, these boards — Arizona, Colorado, Connecticut, Florida, Maryland, Nevada, Oregon and Washington — have determined that licensees in their respective jurisdictions will not face any action related to a violation of the state’s Code of Professional Conduct or state accountancy statute solely for providing services to the state-legal marijuana industry.

The AICPA’s State Regulation and Legislation Team, in conjunction with the Washington Society of CPAs and the Colorado Society of CPAs, prepared a white paper examining the history of this issue that broadly raises questions CPAs should consider before undertaking an engagement for this type of business. An updated version of this document will be made available in early 2017.

RESOURCES
Marijuana Issue Brief
Current State Board Positions
Key Policy Suggestions
AICPA Insights Blog: CPAs with Clients in the Marijuana Industry Need to Consider Risks
Over the past several years, there has been debate outside the United States regarding efforts to implement mandatory audit firm rotation for public companies. The European Union has already passed an audit firm rotation law and individual countries are now implementing those measures. The U.S. Public Company Accounting Oversight Board (PCAOB) also considered this policy measure, although they tabled the issue after Congress overwhelmingly voted to oppose such an initiative by the PCAOB. Nevertheless, the actions in Europe and the larger debate on the concept have made it likely that related proposals could appear periodically at the state level.

Indeed, over the past few years, there have been a handful of state-level efforts to mandate firm or partner rotation or the mandatory retendering of contracts, generally in the context of state-mandated audits.

EXEMPTING CPAs FROM OTHER PROFESSIONS’ REGULATIONS

SUBJECT EXPERT: James Cox, AICPA Senior Manager, State Legislation
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CPAs are often asked to provide services that may fall under another profession’s regulatory statutes. One prime example of this is the provision of a forensic audit, which can sometimes be considered a regulated activity under a state’s private investigators statute. Other examples of professions where common CPA services may fall under those professions’ respective statutes include client services, which are also performed by real estate appraisers and financial management experts.

State CPA societies are asked to oppose any state legislation or administrative action that would mandate firm or partner rotation.

AUDIT ROTATION

SUBJECT EXPERT: James Cox, AICPA Senior Manager, State Legislation
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CPAs are already regulated by their state boards of accountancy for all services they provide to their clients, including those that may also fall under other regulatory statutes. In order to avoid duplicative regulation, the CPA profession has increasingly sought to explicitly exclude CPAs from these other statutes. Over the coming years, state CPA societies will continue to review this issue and seek out profession exemptions from other state regulatory oversight requirements.
Due to a perceived lack of federal action, state and local governments are increasingly examining policies that affect employers and their employees. Topics currently under consideration include universal leave, universal health care, compensation histories, and non-competes.

Universal leave provides employees residing in a jurisdiction with a set amount of paid family or medical leave. The federal Family Medical Leave Act of 1993 applies to employers with 50 or more employees and provides up to 12 weeks of unpaid leave during a 12-month period to care for a newborn, adopted or foster child, or to care for a family member, or to attend to the employee's own serious medical health condition. States and localities have begun to expand this law to mandate guaranteed paid leave for employees to address family or medical issues. According to the National Conference of State Legislatures, five states — California, Connecticut, Massachusetts, Oregon and Vermont — currently require paid sick leave. Twenty-eight states considered legislation relating to family leave in 2016, with New York enacting a bill creating a new paid family leave program. Maryland Gov. Larry Hogan (R) signed a bill creating a task force to study the implementation of a paid family leave program.

At the local level, San Francisco became the first city in the nation in March to require employers to offer six weeks of fully paid leave for new parents.

**RESOURCES**

AICPA Letter to PCAOB Regarding Auditor Independence and Audit Firm Rotation
AICPA Audit Firm Rotation Briefing Paper

**KEY ASK**

State CPA societies are asked to monitor for any state, county or municipal proposals that would mandate universal leave or universal health care; prohibit employers from requesting compensation histories from perspective workers; and prevent employers from utilizing a non-compete clause. They are encouraged to seek exemptions as appropriate.
California already requires that employees receive 55 percent of their wages for up to six weeks of paid family leave, and the new measure will require San Francisco businesses with more than 20 employees to cover the additional 45 percent of their employees’ wages. Washington, DC, also debated a paid family leave bill this year, and several council members have vowed to pass the legislation before the end of the year.

Universal healthcare would eliminate employer-paid insurance options in favor of a state-run system. In November, Colorado voters will consider a ballot measure that would establish universal healthcare in the state. The proposal would eliminate the need for insurance premiums and deductibles and costs $38 million a year, which would be paid for by a tax on workers and businesses.

States are also considering legislation that prohibits employers from asking about candidates’ past compensation before making them a job offer and from requiring non-compete clauses for employees. Lawmakers believe the practice contributes to perpetuating the lower salaries that women and minorities receive more often. This year, Massachusetts became the first state in the nation to ban the question when Gov. Charlie Baker (R) signed an equal pay bill into law. California amended its Fair Pay Act to prevent employers from basing compensation decisions on prior salaries alone.

In 2016, the Massachusetts legislature considered, but did not pass, legislation to restrict non-compete arrangements. The bill would have limited a non-compete clause to 12 months. It would have further prohibited non-compete clauses for non-exempt workers, employees terminated without cause, minors, and undergraduate or student interns. A non-compete clause would also have to notify the employee of the right to consult with counsel and be provided at least 10 business days before employment.

The AICPA recommends that state CPA societies monitor their local governments for similar proposals and, if they do arise, ensure that such proposals include exemptions as appropriate.

Five states — California, Connecticut, Massachusetts, Oregon and Vermont — currently require paid sick leave.
APPENDIX A

LEGISLATIVE/REGULATORY TRACKING TERMS — 2017

The following key word terms are those that the AICPA State Regulation and Legislation Team uses to search for legislation related to the CPA profession.

LICENSING ISSUES

CPA Experience
Attest
Biometrics
Continuing Professional Education
  • CPE
CPA Examination
  • Exam Subjects — “Auditing and Attestation” or “Business Environment and Concepts” or “Financial Accounting or Reporting” or “Regulation”

Legal Issues

Abusive work environment
Alternative Dispute Resolution (ADR)
Appeal Bonds
Award Caps
Civil Justice Reform
Comparative Negligence
Consumer Protection Act
Contingency Fee/Commission
Contributory Negligence
Damages
Dodd-Frank Wall Street Reform
Indemnification Agreement

CPA License or Licensing
Ethics
Fingerprinting
License Reciprocity
Mobility (Individual/Firm)
Mutual Recognition Agreement
Practice Privilege
Substantial Equivalency
Uniform Accountancy Act (UAA)

Joint or Several or Proportionate w/ Liability
Mandatory Arbitration
MSA Bond
Privity of Contract
Punitive Damages
Tort Reform
Qui Tam
Reporting of improper or illegal business
Supersedeas Bond
Unauthorized Practice of Law
Unlawful Practice of Law
Whistleblower or whistle blower
STATE BOARD OF ACCOUNTANCY ISSUES

Accounting Standards
Audit Standards
Board of Accountancy
  • Board of Public Accountancy
  • CPA Board
  • National Association of State Boards of Accountancy
Board Consolidation
Board Independence
Board Sunset
CPA firm ownership
Peer Review
Public Accounting

GENERAL

501C Accountant
  • Certified Public Accountant
  • CPA
Accountant confidentiality
Accounting gross receipts tax
Accounting Services Tax
  • Sales/Use Tax on Services
  • Sales/Use Tax on Professional Services
Accounting firm rotation
Audit firm rotation
Audit or Auditor Independence
Audit partner rotation
Auditor rotation
Ban the Box
  • Obstacles to employment due to criminal activities
Confidential client information
Cybersecurity
Debt counseling
  • Debt management, debt settlement, financial planner, investment adviser, private investigator, real estate appraiser, tax preparer — (registration/licensing/certification/regulation)
eXtensible Business Reporting Language (XBRL)
Government Accounting Standards Board (GASB) Standards
  • State Pension Standards
Insurance Audit
Limited Liability Partnership
Mandatory retendering
Marijuana
  • Medical Marijuana
  • Cannabis
“Model Audit Rule”
National Association of Insurance Commissioners (NAIC)
Non-profit charity
Outsourcing or outsource with state funds or state agencies or government contracts
Partnership Audits
Patent infringement
Pension/investment/retirement/securities with fraud or defraud
Pension Reform
Procurement Rules
Retention of accounting records
Sarbanes-Oxley (SOX)
Taxpayer Bill of Rights
Tax Preparer
Tax Tribunal