

LEGISLATIVE FISCAL ESTIMATE:

No

VETO MESSAGE:

No

GOVERNOR'S PRESS RELEASE ON SIGNING:

Yes

FOLLOWING WERE PRINTED:

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No

RWH/JA

CHAPTER 297

AN ACT concerning the practice of accounting and amending P.L.2008 c.45 and P.L.1997, c.259.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

1. Section 6 of P.L.2008 c.45 (C.45:2B-50.1) is amended to read as follows:

C.45:2B-50.1 Standards for individual with principal place of business out-of-State.

6. a. An individual whose principal place of business is not in this State shall be presumed to have qualifications substantially equivalent to this State's requirements for certified public accountants and shall have all the privileges of licensed certified public accountants of this State without the need to obtain a license under P.L.1997, c.259 (C.45:2B-42 et seq.) or to notify the board or pay any fee if that individual:

(1) Holds a valid license as a certified public accountant from any state which the National Association of State Boards of Accountancy's (NASBA) National Qualification Appraisal Service has verified to be in substantial equivalence with the certified public accountant licensure requirements of the American Institute of Certified Public Accountants (AICPA) and NASBA Uniform Accountancy Act; or

(2) Holds a valid license as a certified public accountant from any state which the NASBA's National Qualification Appraisal Service has not verified to be in substantial equivalence with the certified public accountant licensure requirements of the AICPA/NASBA Uniform Accountancy Act, but that individual obtains from the NASBA's National Qualification Appraisal Service verification that the individual's personal certified public accountant qualifications are substantially equivalent to the certified public accountant licensure requirements of the AICPA/NASBA Uniform Accountancy Act.

b. In accordance with the provisions of this section and notwithstanding any other provision of law, an individual who offers or renders professional services, whether in person or by mail, telephone, or electronic means, shall be granted practice privileges in this State and no notice or other submission shall be required of that individual. Such individual shall be subject to the requirements of subsection c. of this section.

c. An individual licensee of another state exercising the privilege afforded by this section and the firm that employs that licensee hereby simultaneously consent, as a condition of exercising that privilege:

(1) To the personal and subject matter jurisdiction and disciplinary authority of the board;

(2) To comply with P.L.1997, c.259 (C.45:2B-42 et seq.) and the regulations promulgated pursuant to that act;

(3) That in the event the license from the state of the individual's principal place of business is no longer valid, the individual will cease offering or rendering professional services in this State individually and on behalf of a firm; and

(4) To the appointment of the state board or other authority that issued the individual's license as the individual's agent upon which process may be served in any action or proceeding by this State's board against the licensee.

d. An individual who has been granted the practice privilege under this section or who has a license issued pursuant to section 10 of P.L.1997, c.259 (C.45:2B-51), who performs any attest service may only do so through a firm which meets the requirements of subparagraph (c) of paragraph (1) of subsection a. of section 13 of P.L.1997, c.259 (C.45:2B-54), or that is registered pursuant to P.L.1997, c.259 (C.45:2B-42 et seq.).

e. A licensee of this State offering or rendering services or using a title provided in section 21 of P.L.1997, c.259 (C.45:2B-62) in another state shall be subject to disciplinary action in this State for an action committed in another state for which the licensee would be subject to discipline for an act committed in that state. The board shall investigate any complaint made by the board of accountancy or other licensing authority of another state.

f. Any individual who passed the Uniform Certified Public Accountant Examination and holds a valid license issued by any other state prior to January 1, 2012 shall be exempt from the 150 hour education requirement in subsection c. of section 8 of P.L.1997, c.259 (C.45:2B-49).

2. Section 13 of P.L.1997, c.259 (C.45:2B-54) is amended to read as follows:

C.45:2B-54 Requirements for registration of firm in practice of attest services or public accountancy.

13. a. The board shall only grant or renew registration to a firm engaged in the practice of attest services or public accountancy if that firm meets the requirements provided in this section.

(1) A firm shall register with the board if it:

(a) Has an office in this State engaged in the practice of attest services;

(b) Has an office in this State that uses the title "Certified Public Accountant," "CPA," "Certified Public Accountant firm," or "CPA firm;" or

(c) Does not have an office in this State, but offers or renders attest services, as defined in section 3 of P.L.1997, c.259 (C.45:2B-44), unless it meets each of the following requirements:

(i) It complies with the qualifications described in subsection b. of this section;

(ii) It complies with the qualifications described in section 26 of P.L.1997, c.259 (C.45:2B-67); and

(iii) It can lawfully offer or render attest services in the state where those individuals with practice privileges have their principal place of business.

(2) A firm that is not subject to the requirements of paragraph (1) of this subsection may perform compilation services and professional services other than attest services while using the title "Certified Public Accountant," "CPA," "Certified Public Account firm," or "CPA firm," without registering with the board only if:

(a) It can lawfully do so in the state where those individuals with practice privileges have their principal place of business; and

(b) It performs those services through an individual with practice privileges under subsection d. of section 6 of P.L.2008, c.45 (C.45:2B-50.1).

(3) (Deleted by amendment, P.L.2019, c.10)

(a) (Deleted by amendment, P.L.2019, c.10)

(b) (Deleted by amendment, P.L.2019, c.10)

(4) (Deleted by amendment, P.L.2019, c.10)

b. A firm seeking to register with the board shall meet the following requirements:

(1) (Deleted by amendment, P.L.2019, c.10);

(2) Notwithstanding any other provision of law to the contrary, a simple majority of the ownership of a firm, in terms of financial interest and voting rights of all partners, officers, shareholders, members, or managers, shall belong to certified public accountants of any state or possession of the United States or the District of Columbia in good standing, and licensed to practice public accountancy where licensed. Other than a nonlicensee owner, any partner, officer, shareholder, member, or manager whose principal place of business is in this State

shall be a certified public accountant in good standing, and licensed to practice public accountancy in this State; and

(3) There shall be a certified public accountant in the firm who has ultimate responsibility for each attest engagement. On all firm applications and renewal forms, a licensee or an individual who qualifies for the practice privilege under section 6 of P.L.2008, c.45 (C.45:2B-50.1) shall be designated as responsible and in charge of all professional matters relating to the practice of accountancy by the registered firm. Each owner of a firm in this State, other than a nonlicensee, personally engaged within this State in the practice of public accountancy shall be a certified public accountant in good standing, and licensed to practice public accountancy in this State, or shall be an individual who qualifies for the practice privilege under section 6 of P.L.2008, c.45 (C.45:2B-50.1).

c. Application for registration of a firm shall be made upon the affidavit of an owner of the firm who is a certified public accountant in good standing and licensed to practice public accountancy in this State or who qualifies for the practice privilege under section 6 of P.L.2008, c.45 (C.45:2B-50.1). The board shall in each case determine whether the applicant is eligible for registration. A firm which is so registered may use the words "certified public accountant" or the abbreviation "CPAs" in connection with its firm name. Notification shall be given to the board within 90 days after admission or withdrawal of an owner licensed and practicing in this State from any firm so registered.

3. This act shall take effect immediately.

Approved November 8, 2021.

ASSEMBLY, No. 4633

STATE OF NEW JERSEY 219th LEGISLATURE

INTRODUCED SEPTEMBER 14, 2020

Sponsored by:

Assemblyman THOMAS P. GIBLIN

District 34 (Essex and Passaic)

Assemblywoman BETTYLOU DECROCE

District 26 (Essex, Morris and Passaic)

Senator NELLIE POU

District 35 (Bergen and Passaic)

SYNOPSIS

Permits certain nonresident Certified Public Accountants to provide attest services.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 6/3/2021)

1 AN ACT concerning the practice of accounting and amending
2 P.L.2008 c.45 and P.L.1997, c.259.

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6

7 1. Section 6 of P.L.2008 c.45 (C.45:2B-50.1) is amended to
8 read as follows:

9 6. a. An individual whose principal place of business is not in
10 this State shall be presumed to have qualifications substantially
11 equivalent to this State's requirements for certified public
12 accountants and shall have all the privileges of licensed certified
13 public accountants of this State without the need to obtain a license
14 under P.L.1997, c.259 (C.45:2B-42 et seq.) or to notify the board or
15 pay any fee if that individual:

16 (1) Holds a valid license as a certified public accountant from
17 any state which the National Association of State Boards of
18 Accountancy's (NASBA) National Qualification Appraisal Service
19 has verified to be in substantial equivalence with the certified
20 public accountant licensure requirements of the American Institute
21 of Certified Public Accountants (AICPA) and NASBA Uniform
22 Accountancy Act; or

23 (2) Holds a valid license as a certified public accountant from
24 any state which the NASBA's National Qualification Appraisal
25 Service has not verified to be in substantial equivalence with the
26 certified public accountant licensure requirements of the
27 AICPA/NASBA Uniform Accountancy Act, but that individual
28 obtains from the NASBA's National Qualification Appraisal Service
29 verification that the individual's personal certified public accountant
30 qualifications are substantially equivalent to the certified public
31 accountant licensure requirements of the AICPA/NASBA Uniform
32 Accountancy Act.

33 b. In accordance with the provisions of this section and
34 notwithstanding any other provision of law, an individual who
35 offers or renders professional services, whether in person or by
36 mail, telephone, or electronic means, shall be granted practice
37 privileges in this State and no notice or other submission shall be
38 required of that individual. Such individual shall be subject to the
39 requirements of subsection c. of this section.

40 c. An individual licensee of another state exercising the
41 privilege afforded by this section and the firm that employs that
42 licensee hereby simultaneously consent, as a condition of exercising
43 that privilege:

44 (1) To the personal and subject matter jurisdiction and
45 disciplinary authority of the board;

EXPLANATION – Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 (2) To comply with P.L.1997, c.259 (C.45:2B-42 et seq.) and
2 the regulations promulgated pursuant to that act;

3 (3) That in the event the license from the state of the individual's
4 principal place of business is no longer valid, the individual will
5 cease offering or rendering professional services in this State
6 individually and on behalf of a firm; and

7 (4) To the appointment of the state board or other authority that
8 issued the individual's license as the individual's agent upon which
9 process may be served in any action or proceeding by this State's
10 board against the licensee.

11 d. An individual who has been granted the practice privilege
12 under this section or who has a license issued pursuant to section 10
13 of P.L.1997, c.259 (C.45:2B-51), who performs any attest service
14 may only do so through a firm which meets the requirements of
15 subparagraph (c) of paragraph (1) of subsection a. of section 13 of
16 P.L.1997, c.259 (C.45:2B-54), or that is registered pursuant to
17 P.L.1997, c.259 (C.45:2B-42 et seq.).

18 e. A licensee of this State offering or rendering services or
19 using a title provided in section 21 of P.L.1997, c.259 (C.45:2B-62)
20 in another state shall be subject to disciplinary action in this State
21 for an action committed in another state for which the licensee
22 would be subject to discipline for an act committed in that state.
23 The board shall investigate any complaint made by the board of
24 accountancy or other licensing authority of another state.

25 f. Any individual who passed the Uniform Certified Public
26 Accountant Examination and holds a valid license issued by any
27 other state prior to January 1, 2012 shall be exempt from the 150
28 hour education requirement in subsection c. of section 8 of
29 P.L.1997, c.259 (C.45:2B-49).

30 (cf: P.L.2019, c.10, s.4.)

31

32 2. Section 13 of P.L.1997, c.259 (C.45:2B-54) is amended to
33 read as follows:

34 13. a. The board shall only grant or renew registration to a firm
35 engaged in the practice of attest services or public accountancy if
36 that firm meets the requirements provided in this section.

37 (1) A firm shall register with the board if it:

38 (a) Has an office in this State engaged in the practice of attest
39 services;

40 (b) Has an office in this State that uses the title "Certified Public
41 Accountant," "CPA," "Certified Public Accountant firm," or "CPA
42 firm;" or

43 (c) Does not have an office in this State, but offers or renders
44 attest services, as defined in section 3 of P.L.1997, c.259 (C.45:2B-
45 44), **【but only if】** unless it meets each of the following
46 requirements:

47 (i) It complies with the qualifications described in subsection b.
48 of this section;

- 1 (ii) It complies with the qualifications described in section 26 of
2 P.L.1997, c.259 (C.45:2B-67); and
- 3 (iii) It can lawfully offer or render attest services in the state
4 where those individuals with practice privileges have their principal
5 place of business.
- 6 (2) A firm that is not subject to the requirements of paragraph
7 (1) of this subsection may perform compilation services and
8 professional services other than attest services while using the title
9 "Certified Public Accountant," "CPA," "Certified Public Account
10 firm," or "CPA firm," without registering with the board only if:
- 11 (a) It can lawfully do so in the state where those individuals
12 with practice privileges have their principal place of business; and
- 13 (b) It performs those services through an individual with
14 practice privileges under subsection d. of section 6 of P.L.2008,
15 c.45 (C.45:2B-50.1).
- 16 (3) (Deleted by amendment, P.L.2019, c.10)
- 17 (a) (Deleted by amendment, P.L.2019, c.10)
- 18 (b) (Deleted by amendment, P.L.2019, c.10)
- 19 (4) (Deleted by amendment, P.L.2019, c.10)
- 20 b. A firm seeking to register with the board shall meet the
21 following requirements:
- 22 (1) (Deleted by amendment, P.L.2019, c.10);
- 23 (2) Notwithstanding any other provision of law to the contrary,
24 a simple majority of the ownership of a firm, in terms of financial
25 interest and voting rights of all partners, officers, shareholders,
26 members, or managers, shall belong to certified public accountants
27 of any state or possession of the United States or the District of
28 Columbia in good standing, and licensed to practice public
29 accountancy where licensed. Other than a nonlicensee owner, any
30 partner, officer, shareholder, member, or manager whose principal
31 place of business is in this State shall be a certified public
32 accountant in good standing, and licensed to practice public
33 accountancy in this State; and
- 34 (3) There shall be a certified public accountant in the firm who
35 has ultimate responsibility for each attest engagement. On all firm
36 applications and renewal forms, a licensee or an individual who
37 qualifies for the practice privilege under section 6 of P.L.2008, c.45
38 (C.45:2B-50.1) shall be designated as responsible and in charge of
39 all professional matters relating to the practice of accountancy by
40 the registered firm. Each owner of a firm in this State, other than a
41 nonlicensee, personally engaged within this State in the practice of
42 public accountancy shall be a certified public accountant in good
43 standing, and licensed to practice public accountancy in this State,
44 or shall be an individual who qualifies for the practice privilege
45 under section 6 of P.L.2008, c.45 (C.45:2B-50.1).
- 46 c. Application for registration of a firm shall be made upon the
47 affidavit of an owner of the firm who is a certified public
48 accountant in good standing and licensed to practice public

1 accountancy in this State or who qualifies for the practice privilege
2 under section 6 of P.L.2008, c.45 (C.45:2B-50.1). The board shall
3 in each case determine whether the applicant is eligible for
4 registration. A firm which is so registered may use the words
5 "certified public accountant" or the abbreviation "CPAs" in
6 connection with its firm name. Notification shall be given to the
7 board within 90 days after admission or withdrawal of an owner
8 licensed and practicing in this State from any firm so registered.
9 (cf: P.L.2019, c.10, s.6.)

10

11 3. This act shall take effect immediately.

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STATEMENT

15

16 The bill revises the attest mobility provisions of the
17 "Accountancy Act of 1997" to make them conform to the Uniform
18 Accountancy Act. This bill allows a nonresident CPA to provide
19 attest services in this State without registering with the New Jersey
20 State Board of Accountancy and without having to have a physical
21 office in this State. While a nonresident CPA would not be required
22 to provide notice to the board or pay a fee for the privilege of
23 practicing in this State, the nonresident CPA will be subject to the
24 full regulatory oversight of the board.

25 The bill makes a technical correction to language that was added
26 to the "Accountancy Act of 1997" by P.L.2019, c.10 to eliminate
27 the restriction on nonresident CPAs that provide attest services.

ASSEMBLY REGULATED PROFESSIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 4633

STATE OF NEW JERSEY

DATED: OCTOBER 8, 2020

The Assembly Regulated Professions Committee reports favorably Assembly Bill No. 4633.

The bill revises the attest mobility provisions of the "Accountancy Act of 1997" to make them conform to the Uniform Accountancy Act. This bill allows a nonresident CPA to provide attest services in this State without registering with the New Jersey State Board of Accountancy and without having to have a physical office in this State. While a nonresident CPA would not be required to provide notice to the board or pay a fee for the privilege of practicing in this State, the nonresident CPA will be subject to the full regulatory oversight of the board.

The bill makes a technical correction to language that was added to the "Accountancy Act of 1997" by P.L.2019, c.10 to eliminate the restriction on nonresident CPAs that provide attest services.

SENATE, No. 2856

STATE OF NEW JERSEY
219th LEGISLATURE

INTRODUCED AUGUST 27, 2020

Sponsored by:
Senator NELLIE POU
District 35 (Bergen and Passaic)

SYNOPSIS

Permits certain nonresident Certified Public Accountants to provide attest services.

CURRENT VERSION OF TEXT

As introduced.



S2856 POU

2

1 AN ACT concerning the practice of accounting and amending
2 P.L.2008 c.45 and P.L.1997, c.259.

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

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7 1. Section 6 of P.L.2008 c.45 (C.45:2B-50.1) is amended to
8 read as follows:

9 6. a. An individual whose principal place of business is not in
10 this State shall be presumed to have qualifications substantially
11 equivalent to this State's requirements for certified public
12 accountants and shall have all the privileges of licensed certified
13 public accountants of this State without the need to obtain a license
14 under P.L.1997, c.259 (C.45:2B-42 et seq.) or to notify the board or
15 pay any fee if that individual:

16 (1) Holds a valid license as a certified public accountant from
17 any state which the National Association of State Boards of
18 Accountancy's (NASBA) National Qualification Appraisal Service
19 has verified to be in substantial equivalence with the certified
20 public accountant licensure requirements of the American Institute
21 of Certified Public Accountants (AICPA) and NASBA Uniform
22 Accountancy Act; or

23 (2) Holds a valid license as a certified public accountant from
24 any state which the NASBA's National Qualification Appraisal
25 Service has not verified to be in substantial equivalence with the
26 certified public accountant licensure requirements of the
27 AICPA/NASBA Uniform Accountancy Act, but that individual
28 obtains from the NASBA's National Qualification Appraisal Service
29 verification that the individual's Upersonal certified public
30 accountant qualifications are substantially equivalent to the certified
31 public accountant licensure requirements of the AICPA/NASBA
32 Uniform Accountancy Act.

33 b. In accordance with the provisions of this section and
34 notwithstanding any other provision of law, an individual who
35 offers or renders professional services, whether in person or by
36 mail, telephone, or electronic means, shall be granted practice
37 privileges in this State and no notice or other submission shall be
38 required of that individual. Such individual shall be subject to the
39 requirements of subsection c. of this section.

40 c. An individual licensee of another state exercising the
41 privilege afforded by this section and the firm that employs that
42 licensee hereby simultaneously consent, as a condition of exercising
43 that privilege:

44 (1) To the personal and subject matter jurisdiction and
45 disciplinary authority of the board;

EXPLANATION – Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 (2) To comply with P.L.1997, c.259 (C.45:2B-42 et seq.) and
2 the regulations promulgated pursuant to that act;

3 (3) That in the event the license from the state of the individual's
4 principal place of business is no longer valid, the individual will
5 cease offering or rendering professional services in this State
6 individually and on behalf of a firm; and

7 (4) To the appointment of the state board or other authority that
8 issued the individual's license as the individual's agent upon which
9 process may be served in any action or proceeding by this State's
10 board against the licensee.

11 d. An individual who has been granted the practice privilege
12 under this section or who has a license issued pursuant to section 10
13 of P.L.1997, c.259 (C.45:2B-51), who performs any attest service
14 may only do so through a firm which meets the requirements of
15 subparagraph (c) of paragraph (1) of subsection a. of section 13 of
16 P.L.1997, c.259 (C.45:2B-54), or that is registered pursuant to
17 P.L.1997, c.259 (C.45:2B-42 et seq.).

18 e. A licensee of this State offering or rendering services or
19 using a title provided in section 21 of P.L.1997, c.259 (C.45:2B-62)
20 in another state shall be subject to disciplinary action in this State
21 for an action committed in another state for which the licensee
22 would be subject to discipline for an act committed in that state.
23 The board shall investigate any complaint made by the board of
24 accountancy or other licensing authority of another state.

25 f. Any individual who passed the Uniform Certified Public
26 Accountant Examination and holds a valid license issued by any
27 other state prior to January 1, 2012 shall be exempt from the 150
28 hour education requirement in subsection c. of section 8 of
29 P.L.1997, c.259 (C.45:2B-49).

30 (cf: P.L.2019, c.10, s.4.)

31

32 2. Section 13 of P.L.1997, c.259 (C.45:2B-54) is amended to
33 read as follows:

34 13. a. The board shall only grant or renew registration to a firm
35 engaged in the practice of attest services or public accountancy if
36 that firm meets the requirements provided in this section.

37 (1) A firm shall register with the board if it:

38 (a) Has an office in this State engaged in the practice of attest
39 services;

40 (b) Has an office in this State that uses the title "Certified Public
41 Accountant," "CPA," "Certified Public Accountant firm," or "CPA
42 firm;" or

43 (c) Does not have an office in this State, but offers or renders
44 attest services, as defined in section 3 of P.L.1997, c.259 (C.45:2B-
45 44), **【but only if】** unless it meets each of the following
46 requirements:

47 (i) It complies with the qualifications described in subsection b.
48 of this section;

1 (ii) It complies with the qualifications described in section 26 of
2 P.L.1997, c.259 (C.45:2B-67); and

3 (iii) It can lawfully offer or render attest services in the state
4 where those individuals with practice privileges have their principal
5 place of business.

6 (2) A firm that is not subject to the requirements of paragraph
7 (1) of this subsection may perform compilation services and
8 professional services other than attest services while using the title
9 "Certified Public Accountant," "CPA," "Certified Public Account
10 firm," or "CPA firm," without registering with the board only if:

11 (a) It can lawfully do so in the state where those individuals
12 with practice privileges have their principal place of business; and

13 (b) It performs those services through an individual with
14 practice privileges under subsection d. of section 6 of P.L.2008,
15 c.45 (C.45:2B-50.1).

16 (3) (Deleted by amendment, P.L.2019, c.10)

17 (a) (Deleted by amendment, P.L.2019, c.10)

18 (b) (Deleted by amendment, P.L.2019, c.10)

19 (4) (Deleted by amendment, P.L.2019, c.10)

20 b. A firm seeking to register with the board shall meet the
21 following requirements:

22 (1) (Deleted by amendment, P.L.2019, c.10);

23 (2) Notwithstanding any other provision of law to the contrary,
24 a simple majority of the ownership of a firm, in terms of financial
25 interest and voting rights of all partners, officers, shareholders,
26 members, or managers, shall belong to certified public accountants
27 of any state or possession of the United States or the District of
28 Columbia in good standing, and licensed to practice public
29 accountancy where licensed. Other than a nonlicensee owner, any
30 partner, officer, shareholder, member, or manager whose principal
31 place of business is in this State shall be a certified public
32 accountant in good standing, and licensed to practice public
33 accountancy in this State; and

34 (3) There shall be a certified public accountant in the firm who
35 has ultimate responsibility for each attest engagement. On all firm
36 applications and renewal forms, a licensee or an individual who
37 qualifies for the practice privilege under section 6 of P.L.2008, c.45
38 (C.45:2B-50.1) shall be designated as responsible and in charge of
39 all professional matters relating to the practice of accountancy by
40 the registered firm. Each owner of a firm in this State, other than a
41 nonlicensee, personally engaged within this State in the practice of
42 public accountancy shall be a certified public accountant in good
43 standing, and licensed to practice public accountancy in this State,
44 or shall be an individual who qualifies for the practice privilege
45 under section 6 of P.L.2008, c.45 (C.45:2B-50.1).

46 c. Application for registration of a firm shall be made upon the
47 affidavit of an owner of the firm who is a certified public
48 accountant in good standing and licensed to practice public

1 accountancy in this State or who qualifies for the practice privilege
2 under section 6 of P.L.2008, c.45 (C.45:2B-50.1). The board shall
3 in each case determine whether the applicant is eligible for
4 registration. A firm which is so registered may use the words
5 "certified public accountant" or the abbreviation "CPAs" in
6 connection with its firm name. Notification shall be given to the
7 board within 90 days after admission or withdrawal of an owner
8 licensed and practicing in this State from any firm so registered.
9 (cf: P.L.2019, c.10, s.6.)

10

11 3. This act shall take effect immediately.

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14

STATEMENT

15

16 The bill revises the attest mobility provisions of the
17 "Accountancy Act of 1997" to make them conform to the Uniform
18 Accountancy Act. This bill allows a nonresident CPA to provide
19 attest services in this State without registering with the New Jersey
20 State Board of Accountancy and without having to have a physical
21 office in this State. While a nonresident CPA would not be required
22 to provide notice to the board or pay a fee for the privilege of
23 practicing in this State, the nonresident CPA will be subject to the
24 full regulatory oversight of the board.

25 The bill makes a technical correction to language that was added
26 to the "Accountancy Act of 1997" by P.L.2019, c.10 to eliminate
27 the restriction on nonresident CPAs that provide attest services.

SENATE COMMERCE COMMITTEE

STATEMENT TO

SENATE, No. 2856

STATE OF NEW JERSEY

DATED: OCTOBER 22, 2020

The Senate Commerce Committee reports favorably Senate Bill No. 2856.

The bill revises the attest mobility provisions of the "Accountancy Act of 1997" to make them conform to the Uniform Accountancy Act. This bill allows a nonresident CPA to provide attest services in this State without registering with the New Jersey State Board of Accountancy and without having to have a physical office in this State. While a nonresident CPA would not be required to provide notice to the board or pay a fee for the privilege of practicing in this State, the nonresident CPA will be subject to the full regulatory oversight of the board.

The bill makes a technical correction to language that was added to the "Accountancy Act of 1997" by P.L.2019, c.10 to eliminate the restriction on nonresident CPAs that provide attest services.

Governor Murphy Takes Action on Legislation

11/8/2021

TRENTON – Today, Governor Murphy signed the following bills into law:

S-249/A-1259 (Singleton, Turner/Schaer, DeCroce, Vainieri Huttle) – Requires pharmacy benefits manager providing services within Medicaid program to disclose certain information to DHS

S-324/A-3533 (Diegnan, A.M. Bucco/Benson, Freiman, DeCroce) – Authorizes operators of motor vehicles to display electronic proof of registration; requires MVC to send application for registration renewal to lessee of leased vehicle

SCS for S-399 and 1645/ACS for A-869 and 1380 (Lagana, Weinberg, Stack, Turner, Cunningham/Chiaravalloti, Holley) – Requires residential landlords to install covers on steam radiators upon request of tenant

S-537/A-3110 (Codey/McKeon, Verrelli, Vainieri Huttle) – Establishes certain minimum and maximum temperatures in rooming and boarding houses, dementia care homes, and certain nursing homes and residential health care facilities

S-550/A-1616 (Codey, Pennacchio/Lampitt, Conaway, Vainieri Huttle) – Requires certain student identification cards to contain telephone number for suicide prevention hotline

SCS for S-647/A-4825 (Greenstein, Singleton/McKeon, Karabinchak, Stanley) – Revises cybersecurity, asset management, and related reporting requirements in “Water Quality Accountability Act”

S-828/A-2101 (Lagana, Greenstein/Swain, Tully, Verrelli) – Requires public utilities and local units to provide notice prior to initiating certain infrastructure projects

S-829/A-2135 (Lagana, Singleton/Tully, Swain, Murphy) – Requires property condition disclosure statement to indicate presence of lead plumbing in residential property

S-830/A-2134 (Lagana, Greenstein/Tully, Swain, Conaway) – Requires public water systems to offer drinking water tests to customers in certain circumstances

S-894/A-3874 (Pou, Greenstein/Lopez, Vainieri Huttle) – Prohibits sale of paint or coating removal products that contain methylene chloride unless purchaser meets certain safety standards for use

S-1010/A-2103 (Lagana, Turner/Swain, Tully, Johnson) – Permits counties and municipalities to bond for alternative fuel vehicles

S-1047/A-1712 (Cryan, Pou/Burzichelli, Karabinchak, Giblin) – Concerns disclosure of certain information prior to sale of real estate

S-1148/A-1221 (Ruiz, Pou/Chaparro, Speight, Wimberly) – Requires emergency contact information and access instructions for social services hotline to be provided to tenants of multiple dwellings

S-1239/A-5131 (Codey/McKeon, Danielsen, Jasey) – Authorizes imposition of fee for connection to municipal electric distribution system

S-1259/A-2628 (Singleton/Murphy) – Concerns labor contractors

S-1726/A-795 (Lagana, Pou/Verrelli, Swain, Zwicker) – Prohibits sale of cosmetic products that have been tested on animals

- S-2727/A-4775 (Pennacchio, Pou/Vainieri Huttie, Jasey, McKnight)** – Establishes Multigenerational Family Housing Continuity Commission; provides municipal guidance to periodically analyze local advancement of commission’s senior citizen housing recommendations
- S-2861/A-5390 (Singleton, Addiego/Quijano, McKnight, Speight)** – Concerns certain restrictive covenants on real property
- S-2996/A-5019 (Testa, Sweeney/McClellan, Taliaferro, Johnson)** – Allows Board of Cosmetology and Hairstyling licensees to operate mobile facilities when providing services
- S-3000/A-4688 (Weinberg, Greenstein/Benson, Verrelli, Vainieri Huttie)** – Codifies and establishes certain network adequacy standards for pediatric primary and specialty care in Medicaid program
- S-3032/A-4855 (Sweeney, Vitale/Benson, Vainieri Huttie, Chiaravalloti)** – Requires DOH to develop Statewide plan for infection control and prevention infrastructure improvements in nursing homes
- S-3091/A-4933 (Addiego, Bateman/Burzichelli, Benson, Mukherji)** – Requires builders to offer unit concrete products that utilize carbon footprint-reducing technology as option in new construction; establishes tax incentives, and State and local purchasing requirements, for unit concrete products that utilize carbon footprint-reducing technology
- S-3253/A-2619 (Singleton, Ruiz/Murphy, Speight, Mukherji)** – Establishes alternate route to expedite certification of teachers at early college high school programs
- S-3318/A-5893 (Sweeney, Pou/Vainieri Huttie, Caputo, Karabinchak)** – Provides for voluntary contributions by taxpayers on gross income tax returns for Special Olympics New Jersey
- S-3590/A-5536 (Diegnan, Turner/Burzichelli, Giblin)** – Allows formation of limited liability companies by real estate salespersons and broker-salespersons to receive commission income and requires certain disclosures on promotions
- S-3811/A-5769 (Sweeney, Scutari/Reynolds-Jackson, Quijano, Carter)** – Establishes Kean University as public urban research university
- S-3948/A-5896 (Addiego, Gopal/Houghtaling, Downey)** – Authorizes supplemental State aid to school districts receiving certain federal Impact Aid; makes appropriation
- SJR-41/AJR-33 (Cruz-Perez, Addiego/Lopez, McKnight)** – Designates June 2 of each year as “Gun Violence Awareness Day”
- SJR-109/AJR-208 (Weinberg, Pou/McKnight, Benson, Vainieri Huttie)** – Condemns hate and violent extremism and commits to defense of safe and just democracy
- A-637/S-2670 (Caputo, Dancer, Houghtaling/Beach)** – Revises permit and license processes for sports pools operators and online sports pool operators; revises definitions of certain sports events; allows for transactional waiver for sports wagering lounge
- A-853/S-797 (Chiaravalloti, Karabinchak, McKnight/Cunningham, Doherty)** – Prohibits municipal licensure of children operating temporary businesses
- A-2311/S-356 (Calabrese, Jasey/Cryan, Codey)** – Establishes study commission to examine development of mutually beneficial relationships between institutions of higher education and municipalities
- A-3027/S-793 (Lampitt, Jasey, Houghtaling/Cunningham, Singleton)** – Commits \$3 million from Supplemental Workforce Fund for Basic Skill to NJ Community College Consortium for Workforce and Economic Development
- ACS for A-3352/S-3504 (Kennedy, Stanley, Calabrese/Smith)** – Requires certain newly constructed warehouses to be solar-ready buildings

A-3897/S-3263 (Armato, Mazzeo, DiMaso/Beach, Gopal) – Increases fee for New Jersey Waterfowl Stamps

A-4138/S-2701 (Vainieri Huttle, Benson, Giblin/Gopal, Codey) – Requires Department of Human Services to develop public emergency response plan for licensed providers of services to individuals with developmental disabilities

A-4367/S-2794 (Mukherji, Sumter, Taliaferro/Pou, Scutari) – Provides that AOC shall administer program for municipal courts allowing defendants to engage in online plea negotiations, entry of guilty plea, and payment of fine or penalty

A-4484/S-3153 (McKnight, Kennedy, Mukherji, Gove/Pou, Vitale) – Requires State Long-Term Care Ombudsman to establish long-term care advocacy and educational training program

A-4538/S-3131 (Lampitt, Quijano/Pou, A.M. Bucco) – Requires dental insurers to provide credits for reduced usage during coronavirus disease 2019 pandemic

A-4544/S-3150 (Caputo, Jasey, Murphy/Pou, Codey) – Permits school nurse who is retired from TPAF to return to employment for up to two years without reenrollment in TPAF

A-4633/S-2856 (Giblin, DeCroce/Pou) – Permits certain nonresident Certified Public Accountants to provide attest services

A-4831/S-3953 (Chaparro, Kennedy, Murphy/Scutari) – Clarifies classification in this State of criminal offenses committed in other states or under federal law

A-4836/S-3313 (Giblin, Benson, Downey/Pou, Turner) – Establishes task force to evaluate quality, efficacy, costs, and educational outcomes of online courses offered by public and independent institutions of higher education and degree-granting proprietary institutions during COVID-19 pandemic

A-4861/S-3041 (Vainieri Huttle, Armato, Verrelli/Vitale, Gopal) – Requires DOH to publish total number of COVID-19 deaths and cases in long-term care facilities

A-4869/S-2414 (Wirths, Verrelli, Space/Singleton, Madden) – Requires certain bidders for prevailing wage public work to provide proof that prevailing wage will be paid

A-5059/S-3031 (Conaway, Vainieri Huttle, Benson/Sweeney, Vitale) – Requires DOH to establish certain nursing education and professional advancement programs

A-5212/S-3638 (Conaway, Verrelli, Karabinchak/Turner, Diegnan) – Permits dentists to administer vaccines under certain circumstances

A-5751/S-3823 (Swain, Timberlake, Carter, Johnson/Weinberg, Gopal) – Expands State corrections officers training to include topics contributing to their core mission of treating inmates with dignity, fairness, and respect

A-5817/S-3852 (Tully, Swain, Benson/Lagana, Diegnan) – Revises violation and fines for approving or assigning unauthorized individuals as school bus drivers

A-5818/S-3849 (Tully, Swain, Benson/Lagana, Diegnan) – Provides for debarment of school bus contractors for certain violations; requires certain information in pupil transportation contract bid

AJR-204/SJR-105 (Jasey, Benson, Reynolds-Jackson/Cunningham, T. Kean) – Designates April of each year as “Educational Opportunity Fund (EOF) Month” in New Jersey

AJR-238/SJR-123 (Burzichelli/Sweeney, Singleton) – Urges U.S. President and EPA to take appropriate action, through waivers and other reforms, to allow blending of renewable fuels under the federal “Clean Air Act”

Governor Murphy conditionally vetoed the following bills:

S-108/A-169 (Gill, Turner/Caputo, Wirths) – **CONDITIONAL** - Concerns speech rights of student journalists at public schools and public institutions of higher education

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S-2078/A-5008 (Weinberg, Addiego/Lampitt, Benson, Vainieri Huttie) – CONDITIONAL - Establishes “Stillbirth Resource Center” and regional Fetal and Infant Mortality Review Committee, and programs for the prevention and reduction of incidences of stillbirth; expands list of professionals authorized to provide stillbirth-related care

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S-2160/A-5701 (Sweeney, Oroho, Singer/Carter, Lampitt, Jasey) – CONDITIONAL - Creates special education unit within the Office of Administrative Law; requires annual report

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S-2525/A-4274 (Rice, Singleton, Turner/Conaway, Sumter, Stanley) – CONDITIONAL - Expands powers and duties of State Chief Diversity Officer to promote diversity in State government and public contracting

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S-2559/ACS for A-4179 and 4200 (Gopal, Gill/Downey, Conaway, Benson, Houghtaling, Karabinchak) – CONDITIONAL - Revises requirements for health insurance providers and Medicaid to cover services provided using telemedicine and telehealth; appropriates \$5 million

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S-2834/A-5312 (Ruiz, Cunningham/Quijano, Lampitt, McKnight) – CONDITIONAL - Mandates training on culturally responsive teaching for all candidates for teaching certification

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S-2953/A-4785 (Sweeney, Cunningham/Quijano, Verrelli, Mukherji) – CONDITIONAL - Expands scope of inmate reentry assistance and benefits

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S-3238/A-5213 (Ruiz, Pou/Verrelli, McKnight, McKeon) – CONDITIONAL - Establishes New Jersey Easy Enrollment Health Insurance Program

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S-3488/A-5537 (Sweeney, Gopal, O'Scanlon/Burzichelli, Dancer, Spearman) – CONDITIONAL - Modifies certain procedures pertaining to school district regionalization; establishes grant program for cost reimbursement of conducting regionalization feasibility studies; and provides financial incentives for regionalization

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S-3867/A-5868 (Addiego, Singleton/Benson, Verrelli, Vainieri Huttie) – CONDITIONAL - Establishes Opioid Recovery and Remediation Fund and Opioid Recovery and Remediation Fund Advisory Council; provides for funds received from opioid settlements to support substance use disorder prevention and treatment programs

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S-3955/A-5905 (Ruiz/Timberlake, Speight, Spearman) – CONDITIONAL - Establishes “Rental Assistance Navigation Program” in DCA; makes appropriation

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A-1533/S-3321 (Spearman, Reynolds-Jackson, Schaer/Stack, Turner) – CONDITIONAL - Requires reservation of portion of tenant-based vouchers under State rental assistance program for persons displaced due to redevelopment of an affordable housing development; provides displaced persons with affordable housing priority status

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A-2455/S-2204 (Benson, Vainieri Huttle, DeAngelo/Greenstein, Oroho) – CONDITIONAL - Establishes pilot program in DOE to support FIRST Robotics Programs in school districts

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A-3062/S-1196 (Pintor Marin, Moen, Reynolds-Jackson/Pou, Cruz-Perez) – CONDITIONAL - Establishes three year Financial Empowerment Pilot Program

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A-4002/S-2257 (Caputo, Dancer, Murphy/Gopal, Sarlo) – CONDITIONAL - Allows deduction of promotional gaming credit from gross revenue on sports wagering

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A-4433/S-2715 (Greenwald, Mukherji, Lampitt/Beach, Corrado) – CONDITIONAL - Creates grant program to encourage school districts to partner with institutions of higher education in training school-based mental health services providers

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A-4435/S-2717 (Verrelli, Greenwald, Speight, Lampitt/Beach, Corrado) – CONDITIONAL - Requires DCF to give priority to certain school districts with student mental health counseling centers in awarding grants under School Based Youth Services Program

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A-4630/S-577 (Burzichelli/Madden, Singleton) – CONDITIONAL - Concerns labor harmony agreements in retail and distribution center projects

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A-4746/S-3947 (Mosquera, Lopez, Chaparro, Dunn/Vitale, Turner) – CONDITIONAL - Requires that certain provider subsidy payments for child care services be based on enrollment

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A-4834/S-3474 (Mazzeo, Quijano, Downey/Pou, Turner) – CONDITIONAL - Requires disclosure letter be included with mail falsely implying State government connection

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A-4850/S-3095 (Karabinchak, Freiman, Calabrese, Greenwald/Diegnan) – CONDITIONAL - Establishes expedited construction inspection program

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A-5033/S-3279 (Benson, Dancer, Verrelli/Gopal) – CONDITIONAL - Authorizes motor vehicle dealers to sell motor vehicles online and obtain electronic signatures for motor vehicle transactions

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A-5353/S-3421 (Conaway, Vainieri Huttle, Benson/Madden, Turner) – CONDITIONAL - Provides for certification of temporary nurse aides

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A-5599/S-3916 (Chiaravalloti, Vainieri Huttle, McKnight/Scutari, Gill) – CONDITIONAL - Establishes order of protection for current or former judge; upgrades and clarifies harassment against current or former judge; bars firearms possession by persons against whom current or former judge order of protection is entered

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A-5864/S-3939 (Speight, Pintor Marin, Chaparro, McKnight, DeAngelo, Bergen/Gopal, Cryan) – CONDITIONAL - Allows law enforcement officers to review body worn camera recordings prior to creating initial report

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Governor Murphy absolute vetoed the following bills:

S-415/A-4685 (Turner/Quijano, Verrelli) – ABSOLUTE - Requires reentry assistance to be provided to certain inmates who have served their maximum sentence

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S-969/ACS for A-2687 (Ruiz, Turner/Mazzeo, Lampitt, Moen) – CONDITIONAL - Establishes loan redemption program for teachers in certain fields to redeem loan amounts received under New Jersey College Loans to Assist State Students Loan Program through employment in certain low performing schools

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S-2261/A-4265 (Singleton/Conaway) – ABSOLUTE - Revises law relating to common interest communities

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S-2347/A-4030 (Sweeney, Greenstein, T. Kean/Mukherji, Benson, Murphy) – ABSOLUTE - Establishes Employment and Business-Related Tax Deferral Assistance Program in EDA to allow small businesses to defer the payment and remittance of certain employment and business-related taxes during COVID-19 public health emergency

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S-3093/A-4910 (Gopal, Sweeney, Singleton/Burzichelli, Johnson, Danielsens) – ABSOLUTE - Establishes county-based mitigation plan to allow businesses to operate during pandemic

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S-3505/A-5371 (Scutari, Weinberg/Mukherji, Johnson, Quijano) – ABSOLUTE - Requires assignment of unemployment claims handlers to legislative districts and partisan offices during COVID-19 pandemic state of emergency; appropriates \$1.8 million

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S-3868/A-5895 (Sarlo/Giblin) – ABSOLUTE - Concerns construction code enforcing agency fee revenue

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A-2722/S-1862 (Mukherji/Gopal, Oroho) – ABSOLUTE - Requires Commissioner of Corrections to institute 30-minute shift overlap in State correctional facilities

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A-4297/S-2631 (Houghtaling, Downey, Space/Gopal, Oroho) – ABSOLUTE - Permits conduct of bingos and raffles remotely; permits online sale of tickets for all bingos and raffles

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A-5231/S-3806 (Lopez, Coughlin, Freiman/Vitale) – ABSOLUTE - Allows county or municipal governing body to enter into revenue sharing agreement for alcoholic beverage sales by concessionaire permit holder

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