

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 SENATE BILL 173

By: Dugger

4
5
6 AS INTRODUCED

7 An Act relating to accounting; amending 59 O.S. 2021,
8 Section 15.2, as amended by Section 2, Chapter 26,
9 O.S.L. 2022 (59 O.S. Supp. 2022, Section 15.2), which
10 relates to the Oklahoma Accountancy Board; extending
11 sunset date; providing an effective date; and
12 declaring an emergency.

13 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

14 SECTION 1. AMENDATORY 59 O.S. 2021, Section 15.2, as
15 amended by Section 2, Chapter 26, O.S.L. 2022 (59 O.S. Supp. 2022,
16 Section 15.2), is amended to read as follows:

17 Section 15.2. A. There is hereby re-created, to continue until
18 ~~July 1, 2023~~ July 1, 2028, in accordance with the provisions of the
19 Oklahoma Sunset Law, the Oklahoma Accountancy Board. The Oklahoma
20 Accountancy Board shall have the responsibility for administering
21 and enforcing the Oklahoma Accountancy Act. The Oklahoma
22 Accountancy Board shall be composed of seven (7) members, who shall
23 have professional or practical experience in the use of accounting
24 services and financial matters, so as to be qualified to make
25 judgments about the qualifications and conduct of persons and firms

1 subject to regulation under the Oklahoma Accountancy Act to be
2 appointed by the Governor and confirmed by the Senate. The number
3 of registrant members shall not be more than five, not including a
4 firm, who shall serve terms of five (5) years. No member who has
5 served two successive complete terms shall be eligible for
6 reappointment, but an appointment to fill an unexpired term shall
7 not be considered a complete term for this purpose. One public
8 member shall serve coterminously with the Governor appointing the
9 public member. The other public member shall serve a term of five
10 (5) years.

11 B. Five members shall be certified public accountants holding
12 certificates and four shall hold permits issued pursuant to the
13 provisions of the Oklahoma Accountancy Act, at least four of whom
14 shall have been engaged in the practice of public accounting as a
15 certified public accountant continuously for not less than five (5)
16 out of the last fifteen (15) years immediately preceding their
17 appointments. A list of qualified persons shall be compiled and
18 submitted to the Governor by the Oklahoma Society of Certified
19 Public Accountants from time to time as appointments of the
20 certified public accountant Board members are required. A list of
21 three names shall be submitted for each single appointment from
22 which the Governor may make the appointment.

23 C. Two members shall be public members who are not certified
24 public accountants. One public member shall be appointed by the

1 Governor to a term coterminous with the Governor, to serve at his or
2 her pleasure. The other public member shall serve a term of five
3 (5) years and have professional or practical experience in the use
4 of accounting services and financial matters. A list of qualified
5 persons shall be compiled and submitted to the Governor by the
6 Oklahoma Society of Public Accountants, Oklahoma Society of
7 Certified Public Accountants, or successor organizations from time
8 to time as appointment of the Board member is required. A list of
9 three (3) names shall be submitted for each single appointment from
10 which the Governor may make the appointment.

11 D. Upon the expiration of the term of office, a member shall
12 continue to serve until a qualified successor has been appointed.
13 Confirmation by the Senate is required during the next regular
14 session of the Senate for the member to continue to serve.

15 SECTION 2. This act shall become effective July 1, 2023.

16 SECTION 3. It being immediately necessary for the preservation
17 of the public peace, health or safety, an emergency is hereby
18 declared to exist, by reason whereof this act shall take effect and
19 be in full force from and after its passage and approval.

21 59-1-1265 MR 1/5/2023 4:29:35 PM