

JOURNAL OF THE HOUSE.

Wednesday, January 27, 2010.

Met at six minutes after eleven o'clock A.M., in an Informal Session, with Mr. Donato of Medford in the Chair (having been appointed by the Speaker, under authority conferred by Rule 5, to perform the duties of the Chair).

At the request of the Chair (Mr. Donato), the members, guests and employees joined with him in reciting the pledge of allegiance to the flag. Pledge of
allegiance.

Papers from the Senate.

The House Bill relative to the board of public accountancy and regulating the registration of certified public accountants (House, No. 4159) came from the Senate passed to be engrossed, in concurrence, with amendments striking out section 10 and inserting in place thereof the following two sections: Public
accountants.

“SECTION 10. Section 87B of said chapter 112, as so appearing, is hereby amended by adding the following subsection:—

(h) (1) Notwithstanding any general or special law to the contrary, a person shall not engage in the practice of certified public accountancy pursuant to paragraph (2) unless such person holds a valid license as a certified public accountant from a state that permits a certified public accountant licensed by the commonwealth to qualify for substantial equivalency and to engage in the practice of certified public accountancy in that state and have all the privileges of a certified public accountant in that state without the need to obtain a certificate or license from that state.

(2) A person whose principal place of business is outside the commonwealth shall be deemed to have qualifications substantially equivalent to the commonwealth's requirements for the practice of public accountancy and shall be authorized to engage in the practice of certified public accountancy in the commonwealth, including offering and rendering professional services, whether in person or by mail, telephone or electronic means, if such person holds: (i) a valid license as a certified public accountant issued by any state which the National Qualification Appraisal Service of the National Association of State Boards of Accountancy, hereinafter referred to as the NASBA, has verified to be in substantial equivalence with the certified public accountant licensure requirements of the Uniform Accountancy Act published jointly by the NASBA and the American Institute of Certified Public Accountants, hereinafter referred to as the AICPA, if such state has adopted and implemented a 150 hour educational requirement as a qualification for initial licensure as a certified public accountant; or (ii) a valid license as a certified public accountant issued by any state which the National Qualification Appraisal Service of the NASBA has not verified to be in substantial equivalence with the certified public accountant licensure requirements of the AICPA/NASBA Uniform Accountancy Act, if such

Public
accountants.

person has obtained, from the National Qualification Appraisal Service of the NASBA, verification that such person's certified public accountant qualifications are substantially equivalent to the certified public accountant licensure requirements of the AICPA/NASBA Uniform Accountancy Act; provided, however, that any person who has passed the Uniform Certified Public Accountant Examination and holds a valid certified public accountant certificate issued by any other state prior to January 1, 2012 shall be deemed exempt from the education requirements in subsection (c) of section 87A½.

(3) Any person holding a certified public accountant certificate from another state and engaged in the practice of certified public accountancy pursuant to this subsection, and the firm which employs such person is acting in the commonwealth as an agent of such firm, shall be deemed to have consented to (i) the disciplinary authority of the board, and to the personal and subject matter jurisdiction of any duly authorized court of the commonwealth; (ii) compliance with this chapter and any regulation adopted by the board pursuant hereto; (iii) agree to cease offering or rendering professional services in the commonwealth personally and as an agent of a firm, if the certificate from the state of the person's principal place of business is no longer valid, or if the certificate or license from the state of the firm's principal place of business is no longer valid; and (iv) the appointment of the state board that issued the person's or firm's certificate as the person's or firm's agent upon which process may be served in any action or proceeding by the board.

(4) A person and a firm issued a license to practice public accountancy by the board shall be subject to disciplinary action by the board for acts or omissions related to the practice of public accountancy committed in any other state. The board may investigate any complaint concerning a Massachusetts licensee filed with the board of accountancy of any other state and shall enforce any disciplinary action taken by the board of accountancy of any other state.

(5) An individual licensee or a person engaged in the practice of certified public accountancy pursuant to paragraph (2) who is responsible for supervising, attesting to or compiling services and who signs, or authorizes another to sign, an accountant's report on the financial statements on behalf of a firm shall meet the competency requirements set out in the professional standards for such services.

(6) A licensee or a person engaged in the practice of certified public accountancy pursuant to paragraph (2) who signs, or authorizes another to sign, an accountant's report on financial statements on behalf of a firm shall meet the competency requirements set out in the professional standards adopted by the board of professional licensure for such services.

SECTION 10A. Paragraph (2) of subsection (h) of section 87B of chapter 112 of the General Laws, as appearing in section 10, is hereby amended by adding the following sentence:— Any person who qualifies for the practice privilege pursuant to this subsection may exercise such privilege in the commonwealth, without limitation on the period of time within which such person may so practice in the commonwealth as long as such person remains qualified pursuant to this subsection, and shall not be required to obtain a cer-

tificate or license pursuant to this section, except as provided in this subsection, submit any other notice to the board or obtain a temporary practice permit from, or pay any fee to the board.”; inserting after section 18 the following section:

“SECTION 18A. Said section 87C½ of said chapter 112, as so appearing, is hereby further amended by adding the following subsection:—

(d) A person engaged in the practice of certified public accountancy pursuant to paragraph (2) of subsection (h) of section 87B shall be included, for purposes of this section, within the definition of a licensee.”; and striking out section 22 and inserting in place thereof the following sections:

“SECTION 22. Whoever qualifies to engage in the practice of certified public accountancy pursuant to subsection (h) of section 87B of chapter 112 of the General Laws may so practice for a period not to exceed 90 days in a calendar year. To practice beyond the 90 day period such person shall apply for a temporary practice permit. The application for the temporary practice permit shall be in a form to be prescribed by the board of public accounting. Such form shall require the applicant's name, the applicant's address, the state of the applicant's principal place of business, and the applicant's license number in such state and any other contact information which the board deems necessary. A temporary practice permit shall be valid until June 30, 2011, unless revoked by the board for good cause shown, and shall authorize the holder thereof to practice on the same terms as during the initial 90 day period upon submission of the application therefor, unless and until such application is rejected by the board.

SECTION 22A. The board of public accountancy shall adopt rules and regulations for the implementation, administration and enforcement of subsection (h) of section 87B of chapter 112 of the General Laws, as appearing in section 10, not later than January 1, 2011.

SECTION 23. Section 22 is hereby repealed.

SECTION 24. Notwithstanding any general or special law to the contrary, the secretary of administration and finance, in consultation with the director of professional licensure, may adjust the fees established by said secretary pursuant to section 3B of chapter 7 of the General Laws for the issuance of a firm license under section 87B½ of chapter 112 of the General Laws to offset the loss, or any anticipated loss, of revenue incurred by the commonwealth and the division of professional licensure as a result of the enactment, administration and enforcement of this act.

SECTION 25. Sections 10A and 23 shall take effect on June 30, 2011. The remainder of this act, except section 22A, shall take effect on July 1, 2010.”.

Under suspension of Rule 35, on motion of Mr. Rodrigues of Westport, the amendments (reported by the committee on Bills in the Third Reading to be correctly drawn) were considered forthwith; and they were adopted, in concurrence.

A petition of Jennifer E. Benson, Ellen Story and others relative to establishing a public health Lyme disease research institute at the University of Massachusetts Medical School came from the Senate

Lyme
disease—
research.

Lyme disease,—research.

with the endorsement that said branch had concurred with the House in the suspension of Joint Rule 12, non-concurred with the House in its reference to the committee on Public Health and that the Senate had referred the petition, in non-concurrence to the committee on Higher Education.

On motion of Mr. Sánchez of Boston, the House then insisted on its reference to the committee on Public Health. Sent to the Senate for its action.

Bills

Walter J. Boverini Walkway.

Designating the walking path along Lynn Shore Drive at Red Rock Park in the city of Lynn as the Walter J. Boverini Scenic Walkway (Senate, No. 407) (on a petition).

Charlemont,—town clerk.

Establishing the position of town clerk in the town of Charlemont (Senate, No. 2130, amended by inserting after section 4 the following section:

“SECTION 5. Notwithstanding section 1, the incumbent in the office of town clerk upon the effective date of this act shall continue to hold that office and perform the duties thereof until the expiration of the term for which he was elected and the appointment and qualifications of a successor, or until the incumbent otherwise vacates the office.”) (on a petition).

Severally, passed to be engrossed by the Senate, were read; and they were referred, under Rule 7A, to the committee on Steering, Policy and Scheduling.

Reports of Committees.

Ryan Patrick Jones Bridge.

By Mr. Binienda of Worcester, for the committee on Rules and the committees on Rules of the two branches, acting concurrently, that Joint Rule 12 be suspended on a petition of Anne M. Gobi for legislation to establish a sick leave bank for Denise Goodreau, an employee of the Department of Mental Retardation. Under suspension of the rules, on motion of Mr. Kafka of Stoughton, the report was considered forthwith. Joint Rule 12 was suspended; and the petition (accompanied by bill) was referred to the committee on Public Service. Sent to the Senate for concurrence.

Manufacturers' coupons.

By Mr. Koutoujian of Waltham, for the committee on Financial Services, on a petition, a Bill relative to manufacturers' coupons and rebates (House, No. 3451) ought to pass. Referred, under Joint Rule 1E, to the committee on Health Care Financing.

By Mr. Kafka of Stoughton, for the committee on Steering, Policy and Scheduling, that the following matters be scheduled for consideration by the House:

Senate Bills

Correctional employees.

Punishing assault and battery by means of a bodily substance upon correctional facility employees (Senate, No. 997, amended);

Quincy,—tax abatements.

Authorizing the board of assessors of the city of Quincy to grant tax abatements to certain military personnel (Senate, No. 1302) [Local Approval Received]; and

Designating a certain bridge in the towns of Orange and Wendell as the Franklin County Purple Heart Memorial Bridge (Senate, No. 1890); and

Franklin County,—bridge.

House Bills

Relative to scrap metal dealers (House, No. 328, changed);

Scrap metal.

Relative to juror service (House, No. 1631);

Juror service.

To improve juror service (House, No. 1633);

Id.

Authorizing the town of Franklin to appropriate funds and incur debt for the purpose of removing overhead utilities and replacing the same with underground facilities (House, No. 4251) [Local Approval Received];

Franklin,—utilities.

Relative to elections in the town of Wayland (House, No. 4256) [Local Approval Received];

Wayland,—town officials.

Designating a certain bridge in the town of Mansfield in honor of Edward Joseph Pazsit (House, No. 4338, changed);

Mansfield,—bridge.

Relative to the boundaries of the Fore River designated port area (House, No. 4360, changed); and

Fore River.

To provide the voters of the town of Bridgewater a choice of charters for new forms of government (House, No. 4413) [Local Approval Received].

Bridgewater,—town charters.

Severally placed in the Orders of the Day for the next sitting for a second reading.

Engrossed Bills.

The engrossed Bill establishing a sick leave bank for Catherine Ann Ouellette, an employee of the Trial Court (see Senate, No. 2228), (which originated in the Senate), in respect to which the Senate had concurred in the adoption of the emergency preamble, was passed to be enacted; and it was signed by the acting Speaker and sent to the Senate.

Engrossed bill.

Orders of the Day.

The House Bill authorizing the town of Spencer to grant real and personal property tax abatements to members of the Massachusetts National Guard and reserve units called to active duty and serving in a foreign country (House, No. 1134), reported by the committee on Bills in the Third Reading to be correctly drawn, was read a third time; and it was passed to be engrossed. Sent to the Senate for concurrence.

Third reading bill.

Order.

On motion of Mr. DeLeo of Winthrop,— Ordered, That when the House adjourns today, it adjourn to meet tomorrow at eleven o'clock A.M.

Next sitting.

At twenty-two minutes after eleven o'clock A.M., on motion of Mr. deMacedo of Plymouth (Mr. Donato of Medford being in the Chair), the House adjourned, to meet the following day at eleven o'clock A.M.