

ALASKA LEGISLATURE COMMITTEE FILES 1991-1992 8672
7580 SENATE LABOR & COMMERCE

* PRINT DATE: 03/11/91 *
*

SUBJECT LINE TO READ: TC NO.; PL/FS; SHORT SUBJECT; DATE

T/C NO: 91-03-040
DATE: 3/11/91
SPONSOR: S L&C
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
SITE: MAT-SU LIO
MODERATOR: CHARLOTTE

PARTICIPANT LIST NUMBER 1

TO TESTIFY: 1
NAME ADDRESS PHONE BILL NO.



CHARLES R. GRIFFIN, STATE BOARD OF PUBLIC ACCOUNTANCY

OBSERVING:
NAME REPRESENTING ADDRESS PHONE BILL NO.
1 DAVE SOULAK MIGHT TESTIFY IF ASKED
POB 670 PALMER 29645 745-3239 -- TESTIFY RE BOTH BILLS

TO TESTIFY: 1

Alaska State Legislature

Senator Drue Pearce, Chair
Senator Virginia Collins, Vice Chair
Senator Dick Eliason
Senator Rick Hallford
Senator Jay Kerttula



WHILE IN JUNEAU
P.O. BOX V
JUNEAU, ALASKA 99811
(907) 465-3844

3111 C STREET, SUITE 150
ANCHORAGE, ALASKA 99504
(907) 561-2018

SENATE LABOR AND COMMERCE COMMITTEE

TO: Jerry Luckhaupt, Legislative Legal Counsel
Division of Legal Services

FROM: Rod R. Mourant, Committee Aide *Rod*
Senate Labor & Commerce Committee

DATE: March 14, 1991

RE: HB 13

Attached is the result of the subcommittee work on HB 13. Please draft SCSCSHB13(L&C) with the following changes working from CSHB13(L&C).

- 1) Pg 3 - Delete section 5.
- 2) Pg 9 - Delete section 19.
- 3) Pg 9 - Add new section for sunset extension:

AS 08.03.010(c)(17) is amended to read:
(c)(17) Board of Public Accountancy (AS 08.04.010) - June 30,
1995 [1992].

Jerry, this bill is scheduled to be heard again Monday, March 18th. Consequently, we need ASAF. Thank you.

CS FOR HOUSE BILL NO. 13 (L&C)
IN THE LEGISLATURE OF THE STATE OF ALASKA
SEVENTEENTH LEGISLATURE - FIRST SESSION

BY THE HOUSE LABOR & COMMERCE COMMITTEE

Offered: 2/19/91
Referred: Finance

Sponsor(s): REPRESENTATIVE BOYER

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to public accountancy; and providing for an effective date."

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

3 * Section 1. AS 08.04 is amended by adding a new section to read:

4 Sec. 08.04.005. PURPOSE. It is the policy of the state, and the purpose of this chapter,
5 to promote the reliability of information that is used for guidance in financial transactions or
6 assessing the financial status or performance of commercial, noncommercial, and governmental
7 enterprises. The public interest requires that

8 (1) persons professing special competence in accountancy or who offer assurance
9 as to the reliability or fairness of presentation of financial information should demonstrate their
10 qualifications to do so, and that persons who have not demonstrated and maintained adequate
11 qualifications should not be permitted to hold themselves out as having special competence or
12 to offer assurance about their actions;

13 (2) the professional conduct of persons licensed as having special competence in
14 accountancy should be regulated in all aspects of the practice of public accountancy;

1 (3) a public authority competent to prescribe and assess the qualifications and to
2 regulate the professional conduct of practitioners of public accountancy should be established;
3 and

4 (4) the use of titles relating to the practice of public accountancy that are likely
5 to mislead the public as to the status or competence of the persons using these titles should be
6 prohibited.

7 * Sec. 2. AS 08.04.020 is amended to read:

8 Sec. 08.04.020. APPOINTMENT AND QUALIFICATIONS OF BOARD. (a) The board
9 consists of seven members appointed by the governor. Each member shall be a resident of this
10 state for at least one year. Five members shall be certified public accountants or public
11 accountants and two members shall be public members [IN ACCORDANCE WITH
12 AS 08.01.025].

13 (b) Except for public members, no one may be appointed who does not hold a current
14 certificate or license and who is not eligible to receive permits under this chapter. Public
15 members may not be employed by a person licensed under this chapter or by a business entity
16 holding a permit under this chapter. Notwithstanding AS 08.01.025, an accountant who is not
17 certified or licensed under this chapter and is not engaged in the practice of public
18 accountancy in violation of this chapter is eligible for appointment as a public member
19 under this section.

20 * Sec. 3. AS 08.04 is amended by adding a new section to read:

21 Sec. 08.04.025. MEETINGS OF BOARD. The board shall hold a minimum of four
22 meetings a year.

23 * Sec. 4. AS 08.04.120 is repealed and reenacted to read:

24 Sec. 08.04.120. EDUCATIONAL AND EXPERIENCE REQUIREMENTS. The
25 education and experience requirements for an applicant are as follows:

26 (1) a baccalaureate degree or its equivalent conferred by a college or university
27 acceptable to the board, with an accounting concentration or equivalent as determined by the
28 board by regulation to be appropriate, and two years of accounting experience satisfactory to the
29 board; or

30 (2) a baccalaureate degree or its equivalent conferred by a college or university
31 acceptable to the board and three years of accounting experience satisfactory to the board.

1 * Sec. 5. AS 08.04.120 is repealed and reenacted to read:

2 Sec. 08.04.120. EDUCATIONAL AND EXPERIENCE REQUIREMENTS. The
3 education and experience requirements for an applicant are as follows:

4 (1) a baccalaureate degree or its equivalent conferred by a college or university
5 acceptable to the board and additional semester hours of post-baccalaureate study so that the total
6 educational program includes at least 150 hours, with an accounting concentration or equivalent
7 as determined by the board by regulation to be appropriate, and two years of accounting
8 experience satisfactory to the board; or

9 (2) a baccalaureate degree or its equivalent conferred by a college or university
10 acceptable to the board and additional semester hours of post-baccalaureate study so that the total
11 educational program includes at least 150 hours, and two years of accounting experience
12 satisfactory to the board.

13 * Sec. 6. AS 08.04.130 is amended to read:

14 Sec. 08.04.130. EXAMINATION. An applicant shall pass a written examination in
15 accounting and reporting, in auditing, and in other related subjects that [THEORY OF
16 ACCOUNTS, IN ACCOUNTING PRACTICE, IN AUDITING AND IN OTHER RELATED
17 SUBJECTS WHICH] the board determines appropriate. The examination shall be designated in
18 advance by the board as an examination for the certificate of certified public accountant. The
19 board shall use the uniform certified public accountant [ACCOUNTANTS'] examination and
20 advisory grading service, if available.

21 * Sec. 7. AS 08.04.150 is amended to read:

22 Sec. 08.04.150. [EXPERIENCE] PREREQUISITE FOR CERTIFICATE. An applicant
23 who is within 18 semester hours of meeting or has met [MEETS] the
24 undergraduate educational requirements of AS 08.04.120 may take the examination whether or
25 not the applicant has met the other [EXPERIENCE] requirements of that section. However an
26 applicant shall meet the other [EXPERIENCE] requirements of AS 08.04.120 before the appli-
27 cant is entitled to receive a certificate.

28 * Sec. 8. AS 08.04.160 is amended to read:

29 Sec. 08.04.160. REEXAMINATION. An applicant who fails an examination may take
30 as many examinations as the applicant chooses. An applicant who receives a passing grade in
31 at least two subjects or who has received a passing grade in accounting practice before

1 May 1, 1994, [OR IN AT LEAST TWO OF THE OTHER SUBJECTS] has the right to be
2 reexamined in only the remaining subjects at succeeding examinations within five years after the
3 first examination if the applicant takes an examination in the remaining subjects at least once
4 each calendar year unless excused by the board for good cause. An applicant who receives a
5 passing grade in the remaining subjects has passed the entire examination. An applicant must
6 attain a minimum grade of 50 percent on each subject required to be written but not passed
7 at an examination sitting to receive credit for passing subjects on which a grade of at least
8 75 percent was attained at that sitting.

9 * Sec. 9. AS 08.04.170 is amended to read:

10 Sec. 08.04.170. EXAMINATION STANDARDS. An applicant passes the examination
11 by attaining a grade of at least 75 percent in each subject in which the applicant is examined.
12 The board may give credit to an applicant who has passed all or part of the examination in
13 another state if the board determines that the standards under which the examination was held
14 are as high as the standards established for the examination in this state.

15 * Sec. 10. AS 08.04.170 is amended by adding new subsections to read:

16 (b) A candidate must, at each examination taken, be examined or reexamined in all
17 subjects for which conditional credit has not been given.

18 (c) The board may in particular cases waive or defer any of the requirements of
19 AS 08.04.160 - 08.04.170 regarding the circumstances in which the various subjects of the
20 examination must be passed upon a showing that, by reason of circumstances beyond the
21 applicant's control, the applicant was unable to meet the requirement.

22 (d) The applicant must attain a minimum grade of 50 percent on each part not passed at
23 that examination sitting to receive credit for passing subjects on which a grade of at least 75
24 percent was attained at that sitting.

25 * Sec. 11. AS 08.04 is amended by adding a new section to read:

26 Sec. 08.04.426. QUALITY REVIEW. (a) The board may by regulation require, on
27 either a uniform or a random basis, as a condition to issuance and renewal of permits under this
28 section, that applicants undergo a quality review conducted in a manner the board may specify.
29 The regulations must

30 (1) be adopted reasonably in advance of the time when they are first required to
31 be met;

1 (2) provide that the cost of a quality review is borne by the applicant;
2 (3) include a provision that allows an applicant to show that the applicant has
3 satisfied the requirement of this section by undergoing a satisfactory quality review performed
4 for other purposes that was substantially equivalent to quality reviews generally required under
5 this section; the board may not require that a copy of the review report for a review found to be
6 substantially equivalent under this paragraph be submitted to the board if the organization that
7 administered the review requires termination of the person's firm from its quality review program
8 if the firm refuses to cooperate with required remedial or corrective actions, fails to correct
9 material deficiencies, or is found to be so seriously deficient in its performance that education
10 and remedial corrective actions are not adequate; the board shall by regulation require an
11 organization that performs reviews that are substantially equivalent under this paragraph to report
12 to the board concerning which firms are in its quality review program, their most recent report
13 dates, and whether they have been terminated from the program.

14 (b) The board may by regulation establish criteria for determining when the results of
15 a quality review under this section are satisfactory to the board. The board may renew a permit
16 to practice when the results of a quality review under this section are unsatisfactory to the board
17 if the applicant agrees to follow a particular education or remedial program prescribed by the
18 board.

19 (c) Failure by an applicant for renewal of a permit to practice to undergo a quality review
20 under this section constitutes grounds for revocation, suspension, or refusal to renew the permit
21 under AS 08.04.450 unless the board determines that failure to have been due to reasonable cause
22 or excusable neglect.

23 (d) The board may relax or suspend the quality review requirement for applicants who
24 certify that they have not issued a report on audited or reviewed financial statements during the
25 two years immediately preceding the application.

26 (e) A report received by the board for a quality review under this section is confidential
27 and not subject to public inspection or copying under AS 09.25.110 - 09.25.120 unless the report
28 becomes part of the record of a disciplinary hearing.

29 * Sec. 12. AS 08.04.450 is amended to read:

30 Sec. 08.04.450. REVOCATION OR SUSPENSION OF CERTIFICATE, LICENSE,
31 REGISTRATION, OR PERMIT. In addition to its powers under AS 08.01.075, the [THE]

1 board may revoke or suspend a certificate or license, or may revoke, suspend. or refuse to renew
2 any permit, or may censure any certificate holder, licensee, registrant, or permit holder for

3 (1) fraud or deceit in obtaining any certificate, license, registration, or permit
4 required by this chapter;

5 (2) dishonesty or gross negligence in the practice of public accounting, or other
6 acts discreditable to the accounting profession;

7 (3) violation of any provision of AS 08.04.500 - 08.04.610;

8 (4) violation of a rule of professional conduct or other regulation adopted by the
9 board;

10 (5) conviction of a felony under the laws of any state or of the United States;

11 (6) conviction of any crime, an essential element of which is dishonesty or fraud,
12 under the laws of any state or of the United States;

13 (7) cancellation, revocation, suspension, or refusal to renew authority to practice
14 as a certified public accountant or public accountant in any other state for any cause other than
15 failure to pay an annual registration fee;

16 (8) suspension or revocation of the right to practice before any state or federal
17 agency; [OR]

18 (9) [REPEALED

19 (10)] failure of a certified public accountant to satisfy the continuing education
20 requirements prescribed by the board under AS 08.04.425, except as conditioned, relaxed or
21 suspended by the board under AS 08.04.425(c) and (d); or

22 (10) failure of a certified public accountant to satisfactorily complete a quality
23 review under AS 08.04.426 except as conditioned, relaxed, or suspended by the board under
24 AS 08.04.426(b) - (d).

25 * Sec. 13. AS 08.04 is amended by adding a new section to read:

26 Sec. 08.04.505. ISSUANCE OF REPORTS. Only a person or firm that holds a valid
27 permit issued under this chapter may issue a report on financial statements of another person,
28 firm, organization, or governmental unit. This restriction does not apply to

29 (1) an officer, partner, or employee of a firm or organization affixing that person's
30 signature to a statement or report in reference to the financial affairs of the firm or organization
31 with wording designating the position, title, or office that the person holds in the firm or

1 organization;

2 (2) an act of a public official or employee in the performance of official duties;

3 (3) the performance by persons of other services involving the use of accounting
4 skills, including the preparation of tax returns, management advisory services, and the preparation
5 of financial statements without the issuance of reports on them.

6 * Sec. 14. AS 08.04.580 is amended to read:

7 Sec. 08.04.580. PARTNERSHIP POSING AS ACCOUNTANTS OR AUDITORS. A
8 person may not sign or affix a partnership name to any accounting or financial statement, or
9 opinion or report on any accounting or financial statement with any wording indicating that
10 it is a partnership composed of certified public accountants or public accountants or with
11 any wording indicating that the [IT IS A] partnership has [COMPOSED OF ACCOUNTANTS
12 OR AUDITORS OR PERSONS HAVING] expert knowledge in accounting or auditing [TO ANY
13 ACCOUNTING OR FINANCIAL STATEMENT, OR TO ANY OPINION ON, REPORT ON,
14 OR CERTIFICATE TO ANY ACCOUNTING OR FINANCIAL STATEMENT] unless the
15 partnership holds a live permit, is practicing under its registered name, and its offices in this state
16 for the practice of public accounting are maintained as required by AS 08.04.360 - 08.04.380.

17 * Sec. 15. AS 08.04.590 is amended to read:

18 Sec. 08.04.590. USE OF TITLE WITH CORPORATE NAME. A person may not sign
19 or affix a corporate name to any accounting or financial statement, or opinion or report on
20 any accounting or financial statement with any wording indicating that it is a corporation
21 composed of certified public accountants or public accountants or with any wording
22 indicating that the [IT IS A] corporation has [PERFORMING SERVICES AS ACCOUNTANTS
23 OR AUDITORS, OR COMPOSED OF ACCOUNTANTS OR AUDITORS OR PERSONS
24 HAVING] expert knowledge in accounting or auditing [TO ANY ACCOUNTING OR
25 FINANCIAL STATEMENT, OR TO ANY OPINION OR REPORT ON OR CERTIFICATE TO
26 ANY ACCOUNTING OR FINANCIAL STATEMENT] unless the corporation holds a live
27 permit, is practicing under its registered name, and its offices in this state for the practice of
28 public accounting are maintained as required by AS 08.04.360 - 08.04.380.

29 * Sec. 16. AS 08.04 is amended by adding a new section to read:

30 Sec. 08.04.662. CONFIDENTIAL COMMUNICATIONS. (a) A licensee, or a partner,
31 officer, shareholder, or employee of a licensee, may not reveal information communicated to the

1 licensee by a client about a matter concerning which the client has employed the licensee in a
2 professional capacity. This section does not apply to

3 (1) information required to be disclosed by the standards of the public
4 accountancy profession in reporting on the examination of financial statements;

5 (2) the release of information the client has authorized the licensee to reveal;

6 (3) information revealed as part of the discovery of evidence related to a court
7 or administrative proceeding or introduced in evidence in a court or administrative proceeding;

8 (4) information revealed in ethical investigations conducted by private professional
9 organizations; or

10 (5) information revealed in the course of a quality review under AS 08.04.426.

11 (b) Client information obtained by the board under (a)(3) - (5) of this section is
12 confidential and is not a public record for purposes of AS 09.25.110 - 09.25.140.

13 * Sec. 17. AS 08.04.680 is amended by adding new subsections to read:

14 (5) "quality review" means a study, appraisal, or review of one or more aspects
15 of the professional work of a person or firm in the practice of public accountancy, by a person
16 or persons who hold certificates and who are not affiliated with the person or firm being
17 reviewed, conducted as prescribed under AS 08.04.426;

18 (6) "report," when used with reference to financial statements, means an opinion,
19 report, or other form of language that states or implies assurance as to the reliability of financial
20 statements and that also includes or is accompanied by a statement or implication that the person
21 or firm issuing it has special knowledge or competency in accounting or auditing; a statement
22 or implication of special knowledge or competence may arise from use by the issuer of the report
23 of names or titles indicating that the issuer is a certified public accountant or auditor, or from the
24 language of the report itself; "report" includes any form of language that disclaims an opinion
25 when the form of the language is conventionally understood to imply a positive assurance as to
26 the reliability of the financial statements referred to or special competence on the part of the
27 person or firm issuing the language; and "report" includes any other form of language that is
28 conventionally understood to imply such assurance or such special knowledge or competence;
29 "report" does not include compilation of financial statement language that does not express or
30 imply assurance or special knowledge or competence.

31 * Sec. 18. Section 4 of this Act takes effect January 1, 1992.

1 * Sec. 19. Section 5 of this Act takes effect January 1, 2004. *Delata*

2 * Sec. 20. Section 8 of this Act and AS 08.04.170(d), enacted by sec. 10 of this Act, take effect
3 January 1, 1994.

* add - Sunset language
for 6/30/95

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: DANIEL KURKA
 TITLE:
 ADDRESS: 10131 COLVILLE STREET
 CITY: EAGLE RIVER ZIP: 99577
 PHONE: 694-2791
 BILL NO: HB 100
 SUBJECT: VICTIMS' RIGHTS
 MESSAGE: I HAVE READ THE HOUSE BILLS 100, 101, 103, 105 AND 142 AND I AGREE WITH ALL OF THEM AND ENCOURAGE ALL OF YOU TO VOTE FOR THEM./CHR

POMID: 03122123
 DATE: 91/03/25
 TIME: 12:21:23
 LIONAME: ANCHORAGE LIO

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MILLER	MOYER	SHULTZ
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G.PHILLIPS	R.PHILLIPS	UEHLING
SHARP	TAYLOR	ZHAROFF
ULMER	ZAWACKI	

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: PAUL WICHOREK
 TITLE:
 ADDRESS: 2905 JONES
 CITY: ANCHORAGE ZIP: 99517
 PHONE: 561-1811
 BILL NO: HB 13
 SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
 MESSAGE: I REQUEST YOUR SUPPORT IN PASSING HB 13 AND THE 150 HOUR EDUCATION REQUIREMENT TO BECOME EFFECTIVE IN 1997. /JSM

POMID: 03123948
 DATE: 91/03/25
 TIME: 12:39:48
 LIONAME: ANCHORAGE LIO

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COLLINS
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Steph — **DONE**
 Per Drew she
 would like you to
 create a database
 for HB 13 Pearl's,
 Rod is drafting letter
 and she would like
 you to do the merge
 Please get database
 in sometime today.
 Thanks gal!
 Cathy

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: GARY HUTHCISON
 TITLE:
 ADDRESS: 367 LEANN
 CITY: FAIRBANKS ZIP: 99701
 PHONE: 456-1531
 BILL NO: HB 13
 SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
 MESSAGE: I REQUEST THAT YOU SUPPORT HB 13 AND THE 150 HOUR EDUCATION REQUIREMENT EFFECTIVE 1997. THE EDUCATION REQUIREMENT IS IN ACCORDANCE WITH NATIONAL PROFESSIONAL ORGANIZATIONAL TRENDS. DELETING THE 150 HOURS WOULD DISSERVE THE PUBLIC INTEREST. I WOULD ALSO LIKE TO NOTE THAT I AM A CPA AND A MEMBER OF THE ALASKA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS.. THANK YOU.
 EOM/CLS

POMID: 07093512
 DATE: 91/03/22
 TIME: 09:35:12
 LIONAME: FAIRBANKS LIO

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COLLINS
 HALFORD
 ELIASON
 KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: LEONARD MOFFITT
 TITLE:
 ADDRESS: POB 748
 CITY: PALMER ZIP: 99645
 PHONE: 745-3384
 BILL NO:
 SUBJECT: BOARDS & COMMISSIONS
 MESSAGE: DAIRYWOMAN AND CHILDREN WOULD RATHER BE BEATEN MANY TIMES THAN MISTREATED FOR A YEAR, STARVED FOR 6 MONTHS, THEN FORCED TO SIGN MAFFIA-TYPE CONTRACT TO GET SOME OF THE FRUITS OF THEIR LABORS TO SURVIVE ON. AUTHORIZE CITIZENS ARBITRATION BOARDS WITH SETTLEMENT POWERS WITHOUT CALLING PRESIDENT BUSH.

POMID: 14101152
 DATE: 91/03/22
 TIME: 10:11:52
 LIONAME: MAT-SU LIO

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ULMER	ZAWACKI	

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: ELINDA DOWNING
 TITLE:
 ADDRESS: 3108 GLENN-DON DRIVE
 CITY: ANCHORAGE ZIP: 99504
 PHONE: 333-3367
 BILL NO: HB 182
 SUBJECT: APPROP: PUBLIC EMPLOYEES COLA, FY 91
 MESSAGE: SB 161: URGE YOU TO FUND RETROACTIVE PAY INCREASES. I AM A REGISTERED VOTER AND A STATE WORKER. /BN

POMID: 03075654
 DATE: 91/03/22
 TIME: 07:56:54
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PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: JACQUELYN BRISKEY, CPA
 TITLE:
 ADDRESS: 1400 W. SENSON BLVD, SUITE 400
 CITY: ANCHORAGE ZIP: 99503 ✓
 PHONE: 272-1571
 BILL NO. HB 13
 SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
 MESSAGE: I WOULD LIKE TO URGE YOUR SUPPORT FOR THIS HOUSE BILL AND THE 150 HOU EDUCATION REQUIREMENT TO BECOME EFFECTIVE IN 1997. I AM A MEMBER OF ASCPA AND HAVE BEEN A CPA FOR 10 YEARS. /CMR

POMID: 03082625
 DATE: 91/03/22
 TIME: 08:26:25
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COLLINS
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 HALFORD
 KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: LUZ CARRILLO (MRS.)
 TITLE:
 ADDRESS: 9445 PATRICIA PLACE
 CITY: JUNEAU ZIP: 99801
 PHONE: 789-3178
 BILL NO: HB 13
 SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
 MESSAGE: PLEASE SUPPORT CS HB 13. /JSM

POMID: 03171338
 DATE: 91/03/22
 TIME: 17:13:38
 LIONAME: ANCHORAGE LIO

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 ELIASON
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 KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: STEVEN COLEMAN
 TITLE:
 ADDRESS: PO BOX 60481
 CITY: FAIRBANKS ZIP: 99706
 PHONE: 488-6997
 BILL NO:
 SUBJECT: SUSITNA BASIN RECREATIONAL RIVER PLAN
 MESSAGE: I URGE YOU TO AMEND THE SUSITNA BASIN RECREATIONAL RIVER MANAGEMENT
 PLAN TO DELETE ALL NONMOTORIZED RESTRICTIONS OR SUPPORT SB 166 TO KILL THE PLAN
 EOM/MJO

POMID: 07164603
 DATE: 91/03/22
 TIME: 16:46:03
 LIONAME: FAIRBANKS LIO

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M.W. MILLER	MOYER	SHULTZ
NAVARRE	PARNELL	STURGULEWSKI
G. PHILLIPS	R. PHILLIPS	UEHLING
SHARP	TAYLOR	ZHAROFF
ULMER	ZAWACKI	

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: MICHAEL PALANUK
 TITLE: FREELANCE WRITER
 ADDRESS: BOX 878634
 CITY: WASILLA ZIP: 99687
 PHONE: 376-7533
 BILL NO: SB 79
 SUBJECT: ENVIRONMENTAL EDUCATION CURRICULUM
 MESSAGE: I FEEL ANY CONTRIBUTION TO ADVANCING AWARENESS OF OUR ENVIRONMENT
 AMONG YOUNG PEOPLE IS WELL WORTH THE MONEY. IT WILL PRODUCE WELL-INFORMED
 STUDENTS THAT CAN INCORPORATE THE KNOWLEDGE IN FUTURE DECISION MAKING CONCERNING
 ALASKA'S FUTURE. /JSM

POMID: 03161355
 DATE: 91/03/22
 TIME: 16:13:55
 LIONAME: ANCHORAGE LIO

COPIES: REPRESENTATIVES REPRESENTATIVES SENATORS

BAKER	BARNES	COLLINS
BROWN	BRUCKMAN	COTTEN
CHOQUETTE	B.DAVIS	HALFORD
DOHLEY	ELLIS	KERTTULA
FINKELSTEIN	GRUENBERG	MENARD
HANLEY	LEMAN	POURCHOT
MARTIN	M.A.MILLER	RODEY
PARNELL	R.PHILLIPS	STURGULEWSKI
ZAWACKI	HAVARRE	UEHLING
MACLEAN	BOYER	
ULMER	JACKO	
LARSON	KOPONEN	
SHARP		

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: BARBARA POST
 TITLE:
 ADDRESS: 10510 CONSTITUTION CIRCLE
 CITY: EAGLE RIVER ZIP: 99577
 PHONE: 279-1411
 BILL NO: HB 13
 SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
 MESSAGE: I REQUEST YOU SUPPORT CS HB 13, WITH THE 150 HOUR EDUCATION
 REQUIREMENT EFFECTIVE IN 1997. /JSM

POMID: 03163013
 DATE: 91/03/22
 TIME: 16:30:13
 LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
 ELIASON
 HALFORD
 KERTTULA

Rod

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: JEANNI BLAKENEY
 TITLE:
 ADDRESS: 1905 COLUMBINE
 CITY: ANCHORAGE ZIP: 99508
 PHONE: 277-7782
 BILL NO: SB 7
 SUBJECT: INCREASE STATE EDUCATION AID UNIT VALUE
 MESSAGE: SB 31, SB 41, HB 15, HB 25, HB 23, HB 38, HB 39, HB 53: EDUCATION
 BILLS: I SUPPORT ALL OF THESE BILLS. I DO NOT SUPPORT SB 130. /JSM

POMID: 03125321
 DATE: 91/03/22
 TIME: 12:53:21
 LIONAME: ANCHORAGE LIO

COPIES: REPRESENTATIVES REPRESENTATIVES SENATORS

BAKER	BARNES	ADAMS
BOYER	BROWN	COLLINS
BRUCKMAN	CARNEY	COTTEN
CHOQUETTE	DAVIDSON	DUNCAN
B.DAVIS	C.DAVIS	ELIASON
DONLEY	ELLIS	FAHRENKAMP
FINKELSTEIN	FOSTER	FISCHER
GONZALES	GRUENBERG	FRANK
GRUSSENDORF	HANLEY	HALFORD
HUDSON	IVAN	HOFFMAN
JACKO	KOPONEN	JONES
KUBIHA	LARSON	KERTTULA
LEMAN	LINCOLN	MENARD
MACKIE	MACLEAN	POURCHOT
MARTIN	H.A.MILLER	RODEY
M.W.MILLER	MOYER	SHULTZ
NAVARRE	PARNELL	STURGULEWSKI
G.PHILLIPS	R.PHILLIPS	UEHLING
SHARP	TAYLOR	ZHAROFF
ULMER	ZAWACKI	

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: JAMES M. PRESTON, CPA
 TITLE:
 ADDRESS: 1205 E. INTERNATIONAL
 CITY: ANC ZIP: 99518
 PHONE: 562-3272
 BILL NO: HB 13
 SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
 MESSAGE: I SUPPORT THE PASSAGE OF THIS BILL. /LD

POMID: 03082554
 DATE: 91/03/22
 TIME: 08:25:54
 LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
 HALFORD
 ELIASON
 KERTTULA

Bob

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: DENISE RADER
 TITLE:
 ADDRESS: 3313 PEACE CT.
 CITY: ANC ZIP: 99509
 PHONE: 333-1272
 BILL NO: HB 15
 SUBJECT: APPROP: SCHOOL DEBT/TRANSPORTATION
 MESSAGE: PLEASE SHOW YOUR SUPPORT FOR EDUCATION. SUPPORT HB 15. /LD

POHID: 03133646
 DATE: 91/03/22
 TIME: 13:36:46
 LIONAME: ANCHORAGE LIO

COPIES: REPRESENTATIVES REPRESENTATIVES SENATORS

BAKER	BARNES	ADAMS
BOYER	BROWN	COLLINS
BRUCKMAN	CARNEY	COTTEN
CHOQUETTE	DAVIDSON	DUNCAN
B.DAVIS	C.DAVIS	ELIASON
DONLEY	ELLIS	FAHRENKAMP
FINKELSTEIN	FOSTER	FISCHER
GONZALES	GRUENBERG	FRANK
GRUSSENDORF	HANLEY	HALFORD
HUDSON	IVAN	HOFFMAN
JACKO	KOPONEN	JONES
KUBINA	LARSON	KERTTULA
LEMAN	LINCOLN	MEHARD
MACKIE	MACLEAN	FOURCHOT
MARTIN	M.A.MILLER	RODEY
M.W.MILLER	MOYER	SHULTZ
NAVARRE	PARNELL	STURGULEWSKI
G.PHILLIPS	R.PHILLIPS	UEHLING
SHARP	TAYLOR	ZHAROFF
ULNER	ZAWACKI	

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: CAROL HOLDEN
 TITLE: MIKUNDA, COTTRELL CO.
 ADDRESS: 3301 DENALI STREET
 CITY: ANCHORAGE ZIP: 99503
 PHONE: 278-8878
 BILL NO: HB 13
 SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
 MESSAGE: I SUPPORT HB 13 AND THE 150 HOUR EDUCATION REQUIREMENT TO BECOME EFFECTIVE IN 1997. /JSM

POHID: 03135057
 DATE: 91/03/22
 TIME: 13:50:57
 LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
 HALFORD
 ELIASON
 KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: GEORGE ELGEE
TITLE: MEMBER AK SOCIETY OF CPAS
ADDRESS: 9501 GLACIER HIGHWAY
CITY: JUNEAU, AK ZIP: 99801
PHONE: 789-3179
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I WOULD LIKE TO REQUEST YOUR SUPPORT ON HB13 AND THE 150 HOUR
EDUCATION REQUIREMENTS TO BECOME EFFECTIVE IN 1997.

PCID: 00114316
DATE: 91/03/21
TIME: 11:43:16
LICHNAME: JUNEAU LIO

COPIES: SENATORS

COLLINS
HALFORD
ELIASON
KERTTULA

PUBLIC OPINION MESSAGE

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

DEAR: SENATOR PEARCE

NAME: CYNTHIA KIMBLEY, CPA
TITLE: MEMBER, AK SOCIETY OF CPA'S
ADDRESS: 811 CEDAR
CITY: ANCHORAGE
PHONE: 561-1811

ZIP: 99501

NAME: ELIZABETH CRONIN, CPA
TITLE: MEMBER, AK SOCIETY OF CPA
ADDRESS: 741 SESAME STREET, STE 201-A
CITY: ANCHORAGE
PHONE: 561-0297

ZIP: 99503 ✓

BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I REQUEST YOUR VOTE SUPPORTING THIS BILL AND THE 150 HOUR EDUCATION REQUIREMENT TO BECOME EFFECTIVE IN 1997. /JSM

BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: REQUEST YOUR SUPPORT FOR HB 13 AND THE 150 HOUR EDUCATION REQUIREMENT TO BECOME EFFECTIVE 1997. /JSM

POMID: 03115840
DATE: 91/03/21
TIME: 11:58:40
LIONAME: ANCHORAGE LIO

POMID: 03122214
DATE: 91/03/21
TIME: 12:22:14
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COPIES: SENATORS

COLLINS
HALFORD
ELIASON
KERTTULA

COLLINS
ELIASON
HALFORD
KERTTULA

*↑
Rod
need to
answer.
where did they
come from?*

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: CINDY COULTER

TITLE:

ADDRESS: 200 WEST 34TH, NO 1042

CITY: ANCHORAGE

ZIP: 99503

PHONE: 272-0106

BILL NO: HB 13

SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY

MESSAGE: PLEASE VOTE FOR HB 13 AND THE 150 HOUR EDUCATION REQUIREMENT.

/JS

POMID: 03123300

DATE: 91/03/21

TIME: 12:33:00

LIONAME: ANCHORAGE LIO

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: JAY BURNETT
TITLE:
ADDRESS: 405 W. 36TH
CITY: ANCHORAGE ZIP: 99503
PHONE: 561-1811
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I WOULD LIKE YOUR SUPPORT OF THE BILL AND THE 150 HOUR EDUCATIONAL
REQUIREMENT TO BECOME EFFECTIVE IN 1997. I AM A CERTIFIED PUBLIC ACCOUNTANT.
/CMR

POMID: 03122910
DATE: 91/03/21
TIME: 12:29:10
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
ELIASON
HALFORD
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: DEBORAH BRADLY
TITLE: EXECUTIVE DIRECTOR, AK SOCIETY OF CPA
ADDRESS: 341 W. TUDOR, #105
CITY: ANCHORAGE ZIP: 99503
PHONE: 562-4334
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: REQUESTING YOUR SUPPORT FOR CSHB 13 AND THE 150 HOUR EDUCATION
REQUIREMENT TO BECOME EFFECTIVE IN 1997. /CMR

POMID: 03124006
DATE: 91/03/21
TIME: 12:40:06
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
ELIASON
HALFORD
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: RANDY WEAVER
TITLE: CPA, MEMBER OF AK SOCIETY OF CPA
ADDRESS: 138 ALLEGHENY WAY
CITY: FAIRBANKS ZIP: 99709
PHONE: 479-8363
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I REQUEST YOUR VOTE SUPPORTING CSHB 13 AND THE 150 HOUR EDUCATION
REQUIREMENT TO BECOME EFFECTIVE IN 1997. /CHR

POMID: 03125658
DATE: 91/03/21
TIME: 12:56:53
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
ELIASON
HALFORD
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: LINDA PLIMPTON, CPE DIRECTOR
TITLE: AK SOCIETY OF CPA'S
ADDRESS: 341 WEST TUDOR, NO 105
CITY: ANCHORAGE ZIP: 99503
PHONE: 562-4334
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I REQUEST YOUR SUPPORT OF CS HB 13 AND THE 150 HOUR EDUCATION
REQUIREMENT TO BECOME EFFECTIVE IN 1997. /JSM

POMID: 03130147
DATE: 91/03/21
TIME: 13:01:47
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
ELIASON
HALFORD
KERTTULA

HB 13

Red wall
needle.

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: RON ALBAN
TITLE: CPA, AK SOCIETY OF CPA'S
ADDRESS: 8118 BLACKBERRY
CITY: ANCHORAGE
PHONE: 522-1213
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I STRONGLY URGE PASSAGE OF THIS BILL. /JSM
ZIP: 99502

PCPID: 03130546
DATE: 91/03/21
TIME: 13:05:46
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
ELIASON
HALFORD
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: ED MECHAM
TITLE:
ADDRESS: PO BOX 5975
CITY: KETCHIKIAN
PHONE: 225-9688
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I URGE YOU TO VOTE TO SUPPORT THIS BILL AND ENACT A 150 HOUR EDUCATIO
REQUIREMENT FOR CERTIFICATION OF CPA'S IN ALASKA. /JSM
ZIP: 99901

POMID: 03130919
DATE: 91/03/21
TIME: 13:09:19
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
ELIASON
HALFORD
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: DEBORAH MASON, CPA
TITLE:
ADDRESS: 8301 SUMMERSET DRIVE
CITY: ANCHORAGE ZIP: 99518
PHONE: 272-1571
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: PLEASE SUPPORT CS HB 13 AND THE 150 HOUR EDUCATION REQUIREMENT TO
BECOME EFFECTIVE IN 1997. /JSM

FOMID: 03134101
DATE: 91/03/21
TIME: 13:41:01
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
HALFORD
ELIASON
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: SONYA BERG
TITLE:
ADDRESS: 3007 WEST 31ST AVENUE, NO 1
CITY: ANCHORAGE ZIP: 99517
PHONE: 272-1571
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: PLEASE SUPPORT CS HB 13 AND THE 150 HOUR EDUCATION REQUIREMENT TO
BECOME EFFECTIVE IN 1997. I AM A CPA AND A MEMBER OF THE AK SOCIETY OF CPAS
/JSM

FOMID: 03134234
DATE: 91/03/21
TIME: 13:42:34
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
HALFORD
ELIASON
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE



NAME: RAY KREIG
TITLE:
ADDRESS: 3818 CLAY PRODUCTS ROAD
CITY: ANCHORAGE ZIP: 99517
PHONE: 276-2025
BILL NO: SB 95

SUBJECT: UNFAIR LABOR PRACTICE EXEMPTIONS
MESSAGE: HB 223: I STRONGLY OPPOSE THESE MEASURES BECAUSE THEY UNNECESSARILY
INCREASE THE COST OF PUBLIC CONSTRUCTION AT A TIME WHEN BUDGET CUTS ARE
NECESSARY. THESE MEASURES HAVE NO BENEFIT TO THE PUBLIC AT LARGE. /BN

POMID: 03150838
DATE: 91/03/21
TIME: 15:08:38
LIOMAME: ANCHORAGE LIO

COPIES: REPRESENTATIVES REPRESENTATIVES SENATORS

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BOYER	BROWN	COLLINS
BRUCKMAN	CARNEY	COYTEN
CHOQUETTE	DAVIDSON	DUNCAN
B.DAVIS	C.DAVIS	ELIASON
DONLEY	ELLIS	FAHRENKAMP
FINKELSTEIN	FOSTER	FISCHER
GONZALES	GRUENBERG	FRANK
GRUSSENDORF	HANLEY	HALFORD
HUDSON	IVAN	HOFFMAN
JACKO	KOPONEN	JONES
KUBINA	LARSON	KERTTULA
LEMAN	LINCOLN	MEHARD
MACKIE	MACLEAN	POURCHOT
MARTIN	M.A.MILLER	RODEY
H.W.MILLER	HOYER	SHULTZ
NAVARRE	PARNELL	STURGULEWSKI
G.PHILLIPS	R.PHILLIPS	UEHLING
SHARP	TAYLOR	ZHAROFF
ULNER	ZAWACKI	

PUBLIC OPINION MESSAGE

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

DEAR: SENATOR PEARCE

NAME: LINDA VAN GOOR
 TITLE:
 ADDRESS: 1910 CHEROKEE
 CITY: ANC ZIP: 99504
 PHONE: 337-9502
 BIL. NO:
 SUBJECT: SB7/HB15-EDUCATION
 MESSAGE: SB 7-PLEASE PASS TO MAINTAIN FULL FUNDING OF \$60,000 PER INSTRUCTIONAL UNIT TO KEEP US AT LEAST LEVEL WITH INFLATION AND TO MAKE UP FOR EROSION OF EDUCATION. HB 15-PLEASE PASS THIS ALSO, WE NEED SUPPLEMENTAL ADDITION FOR THIS CURRENT SCHOOL YEAR SINCE THE ASD IS \$21 MILLION SHORT. /LT

NAME: DEBBIE NORUM
 TITLE: CPA - ASCPA
 ADDRESS: 115 TRINIDAD ST.
 CITY: FAIRBANKS ZIP: 99709
 PHONE: 479-6285
 BILL NO: HB 13
 SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
 MESSAGE: I'D LIKE TO URGE YOU TO SUPPORT HB13 AND THE 150-HOUR EDUCATION REQUIREMENT TO BECOME EFFECTIVE IN 1997. ECM/MW

PCMID: 03155543
 DATE: 91/03/21
 TIME: 15:55:43
 LIONAME: ANCHORAGE LIO

POMID: 07160146
 DATE: 91/03/21
 TIME: 16:01:46
 LIONAME: FAIRBANKS LIO

COPIES: REPRESENTATIVES REPRESENTATIVES SENATORSCOPIES: SENATORS

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BOYER	BRONN	COLLINS	COLLINS
BRUCKMAN	CARNEY	COTTEN	HALFORD
CHOQUETTE	DAVIDSON	DUNCAN	ELIASON
B.DAVIS	C.DAVIS	ELIASON	KERTTULA
DONLEY	ELLIS	FAHRENKAMP	
FINKELSTEIN	FOSTER	FISCHER	
GONZALES	GRUENBERG	FRANK	
GRUSSENDORF	HANLEY	HALFORD	
HUDSON	IVAN	HOFFMAN	
JACKO	KOFONEN	JONES	
KUBINA	LARSON	KEPTTULA	
LEMAN	LINCOLN	MENARD	
MACKIE	MACLEAN	POURCHOT	
MARTIN	M.A.MILLER	RODEY	
M.W.MILLER	MOYER	SHULTZ	
NAVARRE	PARHELL	STURGULEWSKI	
G.PHILLIPS	R.PHILLIPS	UEHLING	
SHARP	TAYLOR	ZHAROFF	
ULMER	ZAWACKI		

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: RAY KOHLER
TITLE: MEMBER OF THE CPA
ADDRESS: PO BOX 70607
CITY: FAIRBANKS
PHONE: 456-6676
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I SUPPORT PASSAGE OF HB 13 AND FEEL IT WILL BRING OUR REQUIREMENTS UP
TO THOSE IN OTHER STATES. THANK YOU. EOM/CLS

ZIP: 99707

FCMID: 07150239
DATE: 91/03/21
TIME: 15:02:39
LIONAME: FAIRBANKS LIO

COPIES: SENATORS

COLLINS
HALFORD
ELIASON
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: RALPH CLARK
TITLE:
ADDRESS: 560 E. 34TH AVENUE, SUITE 301
CITY: ANCHORAGE
PHONE: 563-4425
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I AM A PRACTICING CPA AND A MEMBER OF THE ALASKA SOCIETY OF CPA. I
WOULD LIKE TO SOLICIT YOUR SUPPORT IN FAVOR OF CSHB 13 AND 150 HOUR EDUCATION
REQUIREMENT. I THINK IT IS A NECESSARY MINIMAL REQUIREMENT TO MEET THE
INCREASING TECHNICAL DEMANDS OF THE ACCOUNTING PROFESSION. /CMR

ZIP: 99503

POMID: 03152403
DATE: 91/03/21
TIME: 15:24:03
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
HALFORD
ELIASON
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: MICHAEL M. KELLIHER
TITLE: CPA
ADDRESS: 3691 CAMERON STREET SUITE 201
CITY: FAIRBANKS ZIP: 99709
PHONE: 479-6285
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: REQUEST THEIR VOTE SUPPORT HB 13 AND THE HUNDRED AND FIFTY HOUR
EDUCATION REQUIREMENT TO BECOME EFFECTIVE IN 1997. THANK YOU. EOM/CLS

POMID: 07141507
DATE: 91/03/21
TIME: 14:15:07
LIONAME: FAIRBANKS LIO

COPIES: SENATORS

COLLINS
HALFORD
ELIASON
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: ALICE MURPHY
TITLE:
ADDRESS: 1030 JOYCE DRIVE
CITY: FAIRBANKS ZIP: 99701
PHONE: 451-6364
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I AM REQUESTING THAT YOU VOTE FOR CSHB 13 AND THE 150 HOUR EDUCATION
REQUIREMENT WHICH WILL BECOME EFFECTIVE IN 1997. THIS WILL HELP US CERTIFY
PUBLIC ACCOUNTANTS AND MAINTAIN THE HIGH STANDARDS OF OUR PROFESSION. /CHR

POMID: 03151012
DATE: 91/03/21
TIME: 15:10:12
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
HALFORD
ELIASON
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: JEAN SCHMITT
TITLE: C.P.A. - ASCPA
ADDRESS: 924 KELLUM # 203
CITY: FAIRBANKS
PHONE: N/R-
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: REQUEST YOUR SUPPORT FOR CSHB13 AND 150 HOUR EDUCATION REQUIREMENT.
EOM/MW

ZIP: 99701

POMID: 07142500
DATE: 91/03/21
TIME: 14:25:00
LIONAME: FAIRBANKS LIO

COPIES: SENATORS

COLLINS
HALFORD
ELIASON
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: JILL ROBINSON
TITLE:
ADDRESS: P.O.BOX 111118
CITY: ANCHORAGE
PHONE: 346-1350
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: PLEASE SUPPORT HB 13 AND THE 150 HOUR EDUCATION REQUIREMENT TO BECOME
EFFECTIVE IN 1997. /CHR

ZIP: 99511

POMID: 03145113
DATE: 91/03/21
TIME: 14:51:13
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
HALFORD
ELIASON
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: FRED STRAND
 TITLE:
 ADDRESS: 560 E. 34TH, #301
 CITY: ANCHORAGE ZIP: 99503
 PHONE: 563-4425
 BILL NO: HB 13
 SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
 MESSAGE: I SUPPORT CSHB 13 AND THE 150 HOUR COLLEGE EDUCATION REQUIREMENT TO
 BECOME A CPA THAT WILL BE EFFECTIVE IN 1997. I AM A PRACTICING CPA AND MEMBER
 OF THE ALASKA SOCIETY OF CPA'S. I REQUEST YOUR SUPPORT ON THESE ISSUES. /BN

POMID: 03134648
 DATE: 91/03/21
 TIME: 13:46:48
 LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
 ELIASON
 HALFORD
 KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: MS. KATHERINE KIENIEZ
 TITLE:
 ADDRESS: BOX 7253
 CITY: PALMER ZIP: 99687
 PHONE: N/R-
 BILL NO:
 SUBJECT: LONGEVITY BONUS
 MESSAGE: I DO NOT THINK YOU SHOULD CUT THE \$250.00, THE SENIORS NEED THAT MONEY
 TO LIVE UP HERE IN ALASKA. SOME OF US ARE ONLY GETTING \$200.00/MO. FROM SOCIAL
 SECURITY. WE NEED THAT MONEY TO LIVE UP HERE IN ALASKA PLUS FUEL AND MEDICAL
 EXPENSES ARE VERY HIGH. IT IS BETTER SPENT GIVEN TO THE PEOPLE HERE IN ALASKA.

POMID: 14141419
 DATE: 91/03/21
 TIME: 14:14:19
 LIONAME: MAT-SU LIO

COPIES: REPRESENTATIVES REPRESENTATIVES SENATORS

BAKER	BARNES	ADAMS
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BRUCKMAN	CARNEY	COTTEN
CHOQUETTE	DAVIDSON	DUNCAN
B.DAVIS	C.DAVIS	ELIASON
DONLEY	ELLIS	FAHRENKAMP
FINKELSTEIN	FOSTER	FISCHER
GONZALES	GRUENBERG	FRANK
GRUSSENDORF	HANLEY	HALFORD
HUDSON	IVAN	HOFFMAN
JACKO	KOPONEN	JONES
KUBINA	LARSON	KERTTULA
LEMAN	LINCOLN	MENARD
MACKIE	MACLEAN	POURCHOT
MARTIN	M.A.MILLER	RODEY
M.W.MILLER	MOYER	SHULTZ
NAVARRE	PARNELL	STURGULEWSKI
G.PHILLIPS	R.PHILLIPS	UEHLING
SHARP	TAYLOR	ZHAROFF
ULMER	ZAWACKI	

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: LOUANN SJOLIE

TITLE:

ADDRESS: 3420 WEST 88TH AVE, APT 3

CITY: ANCHORAGE

ZIP: 99502

PHONE: 243-8113

BILL NO: HB 65

SUBJECT: COMPENSATION: MEMBERS BOARDS OF FISH/GAME

MESSAGE: I AM CONCERNED THAT EXISTING COMMUNITY BASED PROGRAMS FOR ALASKANWS WHO EXPERIENCE DEVELOPMENTAL DISABILITIES WILL NOT RECEIVE SUFFICIENT FUNDING TO REMAIN EFFECTIVE. I FULLY SUPPORT THE 1991 KEY CAMPAIGN'S GOALS. /JSH

POMID: 03170054

DATE: 91/03/21

TIME: 17:00:54

LIONAME: ANCHORAGE LIO

COPIES: REPRESENTATIVES REPRESENTATIVES SENATORS

BAKER	BARNES	ADAMS
BOYER	BROWN	COLLINS
BRUCKMAN	CARNEY	COTTEN
CHOQUETTE	DAVIDSON	DUNCAN
B.DAVIS	C.DAVIS	ELIASON
DONLEY	ELLIS	FAHRENKAMP
FINKELSTEIN	FOSTER	FISCHER
GONZALES	GRUENBERG	FRANK
GRUSSENDORF	HANLEY	HALFORD
HUDSON	IVAN	HOFFMAN
JACKO	KOPONEN	JONES
KUBINA	LARSON	KERTTULA
LEMAN	LINCOLN	MENARD
MACKIE	MACLEAN	POURCHOT
MARTIN	M.A.MILLER	RODEY
M.W.MILLER	MOYER	SHULTZ
NAVARRE	PARNELL	STURGULEWSKI
G.PHILLIPS	R.PHILLIPS	UEHLING
SHARP	TAYLOR	ZHAROFF
ULMER	ZAWACKI	

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: LILLY PINNEG

TITLE:

ADDRESS: 2532 EAST 20TH

CITY: ANCHORAGE

ZIP: 99508

PHONE: 272-1079

BILL NO:

SUBJECT: CHILD CARE GRANT

MESSAGE: CHILD CARE HOMES DESPERATELY NEED THE CHILD CARE GRANTS TO FUND TRAINING, QUALITY TOYS AND DEPENDABLE SUBSTITUTES. WITHOUT THIS GRANT, WE WOULD NOT BE ABLE TO OBTAIN TRAINING, WHICH HELPS US DO OUR BEST FOR CHILDREN. INDEED, THERE WOULD BE NO AFFORDABLE TRAINING AVAILABLE AS THAT TRAINING IS FUNDED BY THE CHILD CARE GRANT. /JSH

POMID: 03171146

DATE: 91/03/21

TIME: 17:11:46

LIONAME: ANCHORAGE LIO

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BRUCKMAN	CARNEY	COTTEN
CHOQUETTE	DAVIDSON	DUNCAN
B.DAVIS	C.DAVIS	ELIASON
DONLEY	ELLIS	FAHRENKAMP
FINKELSTEIN	FOSTER	FISCHER
GONZALES	GRUENBERG	FRANK
GRUSSENDORF	HANLEY	HALFORD
HUDSON	IVAN	HOFFMAN
JACKO	KOPONEN	JONES
KUBINA	LARSON	KERTTULA
LEMAN	LINCOLN	MENARD
MACKIE	MACLEAN	POURCHOT
MARTIN	M.A.MILLER	RODEY
M.W.MILLER	MOYER	SHULTZ
NAVARRE	PARNELL	STURGULEWSKI
G.PHILLIPS	R.PHILLIPS	UEHLING
SHARP	TAYLOR	ZHAROFF
ULMER	ZAWACKI	

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: PHYLLIS SMITH, CPA
TITLE: MEMBER, AK SOCIETY OF CPA'S
ADDRESS: 301 WEST NORTHERN LIGHTS BLVD, STE 601
CITY: ANCHORAGE ZIP: 99503
PHONE: 279-1411
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I WOULD LIKE TO EXPRESS MY SUPPORT FOR HB 13 THE WAY IT WAS ORIGINALLY
DRAFTED. I AM IN FAVOR OF THE 150 HOUR EDUCATION REQUIREMENT BECOMING
EFFECTIVE IN 1997 BECAUSE THIS WOULD GIVE THE UNIVERSITIES TIME TO GET THE
PROGRAMS IN PLACE. /JSM

POMID: 03141043
DATE: 91/03/21
TIME: 14:10:43
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
HALFORD
ELIASON
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: BRUCE OGLE
TITLE:
ADDRESS: PO BOX 111311
CITY: ANCHORAGE ZIP: 99511
PHONE: 563-5270
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I REQUEST YOUR VOTE SUPPORTING HB 13 AND THE 150 HOUR EDUCATION
REQUIREMENT TO BECOME EFFECTIVE IN 1997. I AM A CPA AND A MEMBER OF ASCPA./JSM

POMID: 03141049
DATE: 91/03/21
TIME: 14:10:49
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
HALFORD
ELIASON
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: TOM DEHIRST, CPA
TITLE:
ADDRESS: 4155 TUDOR CENTER DRIVE
CITY: ANCHORAGE ZIP: 99508
PHONE: 561-6669
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I STUDIED THIS AT LENGTH AND AM WHOLEHEARTEDLY IN SUPPORT OF THIS.
/JSM

POMID: 03140130
DATE: 91/03/21
TIME: 14:01:30
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
HALFORD
ELIASON
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: DAN LAUGHLIN, CPA
TITLE: MEMBER, ASCPA
ADDRESS: 3390 C STREET
CITY: ANCHORAGE ZIP: 99503
PHONE: 563-5270
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: REQUEST YOUR VOTE IN SUPPORT OF CS HB 13 AND THE 150 HOUR EDUCATION
REQUIREMENT TO BECOME EFFECTIVE IN 1997.

POMID: 03140540
DATE: 91/03/21
TIME: 14:05:40
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
HALFORD
ELIASON
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: TED WELLS
TITLE:
ADDRESS: 630 LIGHTHOUSE
CITY: ANCHORAGE ZIP: 99515
PHONE: 272-1571
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I REQUEST YOUR VOTE IN SUPPORT OF CS HB 13 AND THE 150 HOUR EDUCATION
REQUIREMENT TO BECOME EFFECTIVE IN 1997. I AM A CPA. /JSM

POMID: 03134508
DATE: 91/03/21
TIME: 13:45:08
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
HALFORD
ELIASON
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: JOHN LINCOLN
TITLE: CPA, MEMBER AK SOCIETY OF CPA'S
ADDRESS: 3380 C STREET, STE 100
CITY: ANCHORAGE ZIP: 99503
PHONE: 563-5270
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I REQUEST YOUR VOTE ON HB 13 AND THE 150 HOUR EDUCATION REQUIREMENT T
BECOME EFFECTIVE IN 1997. I THINK IT WOULD BE A DETRIMENT TO THE PROFESSION T
CREATE TWO CLASSES OF ACCOUNTANTS. /JSM

POMID: 03135911
DATE: 91/03/21
TIME: 13:59:11
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
HALFORD
ELIASON
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: LUCILLE CLARK
TITLE:
ADDRESS: 525 B STREET
CITY: ANCHORAGE
PHONE: 277-0413
BILL NO: SB 50
SUBJECT: RECRUITMENT/EMPLOYMENT OF TEACHERS
MESSAGE: PLEASE SUPPORT SB 50 - URGENTLY NEEDED - RUMORS CIRCULATING, PARENTS
TALKING OF CLOSING PUBLIC SCHOOLS. /JSM

ZIP: 99501

POMID: 03111029
DATE: 91/03/21
TIME: 11:10:29
LIONAME: ANCHORAGE LIO

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ADAMS
COLLINS
COTTEN
DUNCAN
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FISHER
FRANK
HALFORD
HOFFMAN
JONES
KERTTULA
MENARD
FOURCHOT
RODEY
SHULTZ
STURGULEWSKI
UEHLING
ZHAROFF

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: LEROY FUNK
TITLE:
ADDRESS: 9309 GLACIER HWY
CITY: JUNEAU
PHONE: 789-3178
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I WOULD LIKE TO SUPPORT THE 150 HOUR EDUCATION REQUIREMENT, BECOMING
EFFECTIVE IN 1997. /JSM

ZIP: 99801

POMID: 03113251
DATE: 91/03/21
TIME: 11:32:51
LIONAME: ANCHORAGE LIO

COPIES: SENATORS

COLLINS
HALFORD
ELIASON
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: JEFF JOHNSON
TITLE:
ADDRESS: 3283 RIVERVIEW
CITY: FAIRBANKS ZIP: 99709
PHONE: 474-9250
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I URGE YOUR SUPPORT FOR HB 13, AND THE 150 HOUR EDUCATION REQUIREMENT
WHICH IS EFFECTIVE IN 1997. EOM-FZ

FOMID: 07131314
DATE: 91/03/21
TIME: 15:13:14
LIONAME: FAIRBANKS LIO

COPIES: SENATORS

COLLINS
ELIASON
HALFORD
KERTTULA

PUBLIC OPINION MESSAGE

DEAR: SENATOR PEARCE

NAME: ARLENE COLLINS
TITLE:
ADDRESS: 1100 WEST BARNETTE
CITY: FAIRBANKS ZIP: 99701
PHONE: 452-4156
BILL NO: HB 13
SUBJECT: PRACTICE OF PUBLIC ACCOUNTANCY
MESSAGE: I AM A CPA, MEMBER OF THE ALASKA SOCIETY OF CPA'S AND I AM REQUESTING
YOUR VOTE SUPPORTING HB 13 AND THE 150 HOUR EDUCATION REQUIREMENT TO BECOME
EFFECTIVE IN 1997. EOM/NJO

POMID: 07100840
DATE: 91/03/21
TIME: 10:08:40
LIONAME: FAIRBANKS LIO

COPIES: SENATORS

COLLINS
ELIASON
HALFORD
KERTTULA
FAHRENKAMP
SHULTZ
FRANK

7-LS0168S
Luckhaupt
3/18/91

SENATE CS FOR CS FOR HOUSE BILL NO. 13 (L&C)
IN THE LEGISLATURE OF THE STATE OF ALASKA
SEVENTEENTH LEGISLATURE - FIRST SESSION

BY THE SENATE LABOR & COMMERCE COMMITTEE

Offered:

Referred:

Sponsor(s): REPRESENTATIVE BOYER

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to public accountancy; and providing for an effective date."

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

3 * Section 1. AS 08.04 is amended by adding a new section to read:

4 Sec. 08.04.005. PURPOSE. It is the policy of the state, and the purpose of this chapter,
5 to promote the reliability of information that is used for guidance in financial transactions or
6 assessing the financial status or performance of commercial, noncommercial, and governmental
7 enterprises. The public interest requires that

8 (1) persons professing special competence in accountancy or who offer assurance
9 as to the reliability or fairness of presentation of financial information should demonstrate their
10 qualifications to do so, and that persons who have not demonstrated and maintained adequate
11 qualifications should not be permitted to hold themselves out as having special competence or
12 to offer assurance about their actions;

13 (2) the professional conduct of persons licensed as having special competence in
14 accountancy should be regulated in all aspects of the practice of public accountancy;

1 (3) a public authority competent to prescribe and assess the qualifications and to
2 regulate the professional conduct of practitioners of public accountancy should be established;
3 and

4 (4) the use of titles relating to the practice of public accountancy that are likely
5 to mislead the public as to the status or competence of the persons using these titles should be
6 prohibited.

7 * Sec. 2. AS 08.04.020 is amended to read:

8 Sec. 08.04.020. APPOINTMENT AND QUALIFICATIONS OF BOARD. (a) The board
9 consists of seven members appointed by the governor. Each member shall be a resident of this
10 state for at least one year. Five members shall be certified public accountants or public
11 accountants and two members shall be public members [IN ACCORDANCE WITH
12 AS 08.01.025].

13 (b) Except for public members, no one may be appointed who does not hold a current
14 certificate or license and who is not eligible to receive permits under this chapter. Public
15 members may not be employed by a person licensed under this chapter or by a business entity
16 holding a permit under this chapter. Notwithstanding AS 08.01.025, an accountant who is not
17 certified or licensed under this chapter and is not engaged in the practice of public
18 accountancy in violation of this chapter is eligible for appointment as a public member
19 under this section.

20 * Sec. 3. AS 08.04 is amended by adding a new section to read:

21 Sec. 08.04.025. MEETINGS OF BOARD. The board shall hold a minimum of four
22 meetings a year.

23 * Sec. 4. AS 08.04.120 is repealed and reenacted to read:

24 Sec. 08.04.120. EDUCATIONAL AND EXPERIENCE REQUIREMENTS. The
25 education and experience requirements for an applicant are as follows:

26 (1) a baccalaureate degree or its equivalent conferred by a college or university
27 acceptable to the board, with an accounting concentration or equivalent as determined by the
28 board by regulation to be appropriate, and two years of accounting experience satisfactory to the
29 board; or

30 (2) a baccalaureate degree or its equivalent conferred by a college or university
31 acceptable to the board and three years of accounting experience satisfactory to the board.

1 * Sec. 5. AS 08.04.130 is amended to read:

2 Sec. 08.04.130. EXAMINATION. An applicant shall pass a written examination in
3 accounting and reporting, in auditing, and in other related subjects that [THEORY OF
4 ACCOUNTS, IN ACCOUNTING PRACTICE, IN AUDITING AND IN OTHER RELATED
5 SUBJECTS WHICH] the board determines appropriate. The examination shall be designated in
6 advance by the board as an examination for the certificate of certified public accountant. The
7 board shall use the uniform certified public accountant [ACCOUNTANTS'] examination and
8 advisory grading service, if available.

9 * Sec. 6. AS 08.04.150 is amended to read:

10 Sec. 08.04.150. [EXPERIENCE] PREREQUISITE FOR CERTIFICATE. An applicant
11 who is within 18 semester hours of meeting or has met [MEETS] the
12 undergraduate educational requirements of AS 08.04.120 may take the examination whether or
13 not the applicant has met the other [EXPERIENCE] requirements of that section. However an
14 applicant shall meet the other [EXPERIENCE] requirements of AS 08.04.120 before the appli-
15 cant is entitled to receive a certificate.

16 * Sec. 7. AS 08.04.160 is amended to read:

17 Sec. 08.04.160. REEXAMINATION. An applicant who fails an examination may take
18 as many examinations as the applicant chooses. An applicant who receives a passing grade in
19 at least two subjects or who has received a passing grade in accounting practice before
20 May 1, 1994, [OR IN AT LEAST TWO OF THE OTHER SUBJECTS] has the right to be
21 reexamined in only the remaining subjects at succeeding examinations within five years after the
22 first examination if the applicant takes an examination in the remaining subjects at least once
23 each calendar year unless excused by the board for good cause. An applicant who receives a
24 passing grade in the remaining subjects has passed the entire examination. An applicant must
25 attain a minimum grade of 50 percent on each subject required to be written but not passed
26 at an examination sitting to receive credit for passing subjects on which a grade of at least
27 75 percent was attained at that sitting.

28 * Sec. 8. AS 08.04.170 is amended to read:

29 Sec. 08.04.170. EXAMINATION STANDARDS. An applicant passes the examination
30 by attaining a grade of at least 75 percent in each subject in which the applicant is examined.
31 The board may give credit to an applicant who has passed all or part of the examination in

1 another state if the board determines that the standards under which the examination was held
2 are as high as the standards established for the examination in this state.

3 * Sec. 9. AS 08.04.170 is amended by adding new subsections to read:

4 (b) A candidate must, at each examination taken, be examined or reexamined in all
5 subjects for which conditional credit has not been given.

6 (c) The board may in particular cases waive or defer any of the requirements of
7 AS 08.04.160 - 08.04.170 regarding the circumstances in which the various subjects of the
8 examination must be passed upon a showing that, by reason of circumstances beyond the
9 applicant's control, the applicant was unable to meet the requirement.

10 (d) The applicant must attain a minimum grade of 50 percent on each part not passed at
11 that examination sitting to receive credit for passing subjects on which a grade of at least 75
12 percent was attained at that sitting.

13 * Sec. 10. AS 08.04 is amended by adding a new section to read:

14 Sec. 08.04.426. QUALITY REVIEW. (a) The board may by regulation require, on
15 either a uniform or a random basis, as a condition to issuance and renewal of permits under this
16 section, that applicants undergo a quality review conducted in a manner the board may specify.
17 The regulations must

18 (1) be adopted reasonably in advance of the time when they are first required to
19 be met;

20 (2) provide that the cost of a quality review is borne by the applicant;

21 (3) include a provision that allows an applicant to show that the applicant has
22 satisfied the requirement of this section by undergoing a satisfactory quality review performed
23 for other purposes that was substantially equivalent to quality reviews generally required under
24 this section; the board may not require that a copy of the review report for a review found to be
25 substantially equivalent under this paragraph be submitted to the board if the organization that
26 administered the review requires termination of the person's firm from its quality review program
27 if the firm refuses to cooperate with required remedial or corrective actions, fails to correct
28 material deficiencies, or is found to be so seriously deficient in its performance that education
29 and remedial corrective actions are not adequate; the board shall by regulation require an
30 organization that performs reviews that are substantially equivalent under this paragraph to report
31 to the board concerning which firms are in its quality review program, their most recent report

1 dates, and whether they have been terminated from the program.

2 (b) The board may by regulation establish criteria for determining when the results of
3 a quality review under this section are satisfactory to the board. The board may renew a permit
4 to practice when the results of a quality review under this section are unsatisfactory to the board
5 if the applicant agrees to follow a particular education or remedial program prescribed by the
6 board.

7 (c) Failure by an applicant for renewal of a permit to practice to undergo a quality review
8 under this section constitutes grounds for revocation, suspension, or refusal to renew the permit
9 under AS 08.04.450 unless the board determines that failure to have been due to reasonable cause
10 or excusable neglect.

11 (d) The board may relax or suspend the quality review requirement for applicants who
12 certify that they have not issued a report on audited or reviewed financial statements during the
13 two years immediately preceding the application.

14 (e) A report received by the board for a quality review under this section is confidential
15 and not subject to public inspection or copying under AS 09.25.110 - 09.25.120 unless the report
16 becomes part of the record of a disciplinary hearing.

17 * Sec. 11. AS 08.04.450 is amended to read:

18 Sec. 08.04.450. REVOCATION OR SUSPENSION OF CERTIFICATE, LICENSE,
19 REGISTRATION, OR PERMIT. In addition to its powers under AS 08.01.075, the [THE]
20 board may revoke or suspend a certificate or license, or may revoke, suspend, or refuse to renew
21 any permit, or may censure any certificate holder, licensee, registrant, or permit holder for

22 (1) fraud or deceit in obtaining any certificate, license, registration, or permit
23 required by this chapter;

24 (2) dishonesty or gross negligence in the practice of public accounting, or other
25 acts discreditable to the accounting profess. ;

26 (3) violation of any provision of AS 08.04.500 - 08.04.610;

27 (4) violation of a rule of professional conduct or other regulation adopted by the
28 board;

29 (5) conviction of a felony under the laws of any state or of the United States;

30 (6) conviction of any crime, an essential element of which is dishonesty or fraud,
31 under the laws of any state or of the United States;

1 (7) cancellation, revocation, suspension, or refusal to renew authority to practice
2 as a certified public accountant or public accountant in any other state for any cause other than
3 failure to pay an annual registration fee;

4 (8) suspension or revocation of the right to practice before any state or federal
5 agency; [OR]

6 (9) [REPEALED

7 (10)] failure of a certified public accountant to satisfy the continuing education
8 requirements prescribed by the board under AS 08.04.425, except as conditioned, relaxed or
9 suspended by the board under AS 08.04.425(c) and (d); or

10 (10) failure of a certified public accountant to satisfactorily complete a quality
11 review under AS 08.04.426 except as conditioned, relaxed, or suspended by the board under
12 AS 08.04.426(b) - (d).

13 * Sec. 12. AS 08.04 is amended by adding a new section to read:

14 Sec. 08.04.505. ISSUANCE OF REPORTS. Only a person or firm that holds a valid
15 permit issued under this chapter may issue a report on financial statements of another person,
16 firm, organization, or governmental unit. This restriction does not apply to

17 (1) an officer, partner, or employee of a firm or organization affixing that person's
18 signature to a statement or report in reference to the financial affairs of the firm or organization
19 with wording designating the position, title, or office that the person holds in the firm or
20 organization;

21 (2) an act of a public official or employee in the performance of official duties;

22 (3) the performance by persons of other services involving the use of accounting
23 skills, including the preparation of tax returns, management advisory services, and the preparation
24 of financial statements without the issuance of reports on them.

25 * Sec. 13. AS 08.04.580 is amended to read:

26 Sec. 08.04.580. PARTNERSHIP POSING AS ACCOUNTANTS OR AUDITORS. A
27 person may not sign or affix a partnership name to any accounting or financial statement, or
28 opinion or report on any accounting or financial statement with any wording indicating that
29 it is a partnership composed of certified public accountants or public accountants or with
30 any wording indicating that the [IT IS A] partnership has [COMPOSED OF ACCOUNTANTS
31 OR AUDITORS OR PERSONS HAVING] expert knowledge in accounting or auditing [TO ANY

1 ACCOUNTING OR FINANCIAL STATEMENT, OR TO ANY OPINION ON, REPORT ON,
2 OR CERTIFICATE TO ANY ACCOUNTING OR FINANCIAL STATEMENT] unless the
3 partnership holds a live permit, is practicing under its registered name, and its offices in this state
4 for the practice of public accounting are maintained as required by AS 08.04.360 - 08.04.380.

5 * Sec. 14. AS 08.04.590 is amended to read:

6 Sec. 08.04.590. USE OF TITLE WITH CORPORATE NAME. A person may not sign
7 or affix a corporate name to any accounting or financial statement, or opinion or report on
8 any accounting or financial statement with any wording indicating that it is a corporation
9 composed of certified public accountants or public accountants or with any wording
0 indicating that the [IT IS A] corporation has [PERFORMING SERVICES AS ACCOUNTANTS
1 OR AUDITORS, OR COMPOSED OF ACCOUNTANTS OR AUDITORS OR PERSONS
2 HAVING] expert knowledge in accounting or auditing [TO ANY ACCOUNTING OR
3 FINANCIAL STATEMENT, OR TO ANY OPINION OR REPORT ON OR CERTIFICATE TO
4 ANY ACCOUNTING OR FINANCIAL STATEMENT] unless the corporation holds a live
5 permit, is practicing under its registered name, and its offices in this state for the practice of
6 public accounting are maintained as required by AS 08.04.360 - 08.04.380.

* Sec. 15. AS 08.04 is amended by adding a new section to read:

Sec. 08.04.662. CONFIDENTIAL COMMUNICATIONS. (a) A licensee, or a partner,
officer, shareholder, or employee of a licensee, may not reveal information communicated to the
licensee by a client about a matter concerning which the client has employed the licensee in a
professional capacity. This section does not apply to

(1) information required to be disclosed by the standards of the public
accountancy profession in reporting on the examination of financial statements;

(2) the release of information the client has authorized the licensee to reveal;

(3) information revealed as part of the discovery of evidence related to a court
or administrative proceeding or introduced in evidence in a court or administrative proceeding;

(4) information revealed in ethical investigations conducted by private professional
organizations; or

(5) information revealed in the course of a quality review under AS 08.04.426.

(b) Client information obtained by the board under (a)(3) - (5) of this section is
confidential and is not a public record for purposes of AS 09.25.110 - 09.25.140.

1 * Sec. 16. AS 08.04.680 is amended by adding new subsections to read:

2 (5) "quality review" means a study, appraisal, or review of one or more aspects
3 of the professional work of a person or firm in the practice of public accountancy, by a person
4 or persons who hold certificates and who are not affiliated with the person or firm being
5 reviewed, conducted as prescribed under AS 08.04.426;

6 (6) "report," when used with reference to financial statements, means an opinion,
7 report, or other form of language that states or implies assurance as to the reliability of financial
8 statements and that also includes or is accompanied by a statement or implication that the person
9 or firm issuing it has special knowledge or competency in accounting or auditing; a statement
10 or implication of special knowledge or competence may arise from use by the issuer of the report
11 of names or titles indicating that the issuer is a certified public accountant or auditor, or from the
12 language of the report itself; "report" includes any form of language that disclaims an opinion
13 when the form of the language is conventionally understood to imply a positive assurance as to
14 the reliability of the financial statements referred to or special competence on the part of the
15 person or firm issuing the language; and "report" includes any other form of language that is
16 conventionally understood to imply such assurance or such special knowledge or competence;
17 "report" does not include compilation of financial statement language that does not express or
18 imply assurance or special knowledge or competence.

9 * Sec. 17. Section 4 of this Act takes effect January 1, 1992.

10 * Sec. 18. Section 8 of this Act and AS 08.04.170(d), enacted by sec. 9 of this Act, take effect
11 January 1, 1994.

Intent Language for SCSCSHB 13 (L&C)

It is the intent of the Legislature that the State Board of Public Accountancy will prepare a plan of implementation for the educational and experience requirements for an applicant to obtain licensure that requires 150 total hours (5-year degree program) or additional semester hours of post-baccalaureate study so that the total educational program includes at least 150 hours with or without an accounting concentration.

It is also the intent of the Legislature that the plan will be initiated in the year 2000, and include addressing projected fiscal and course impacts to the University of Alaska system. This plan should be submitted to the Legislature on the first day of the 1993 legislative session.

SENATE CS FOR CS FOR HOUSE BILL NO. 13 (L&C)

IN THE LEGISLATURE OF THE STATE OF ALASKA

SEVENTEENTH LEGISLATURE - FIRST SESSION

BY THE SENATE LABOR & COMMERCE COMMITTEE

Offered:
Referred:

Sponsor(s): REPRESENTATIVE BOYER

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to public accountancy; and providing for an effective date."

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

3 * Section 1. AS 08.03.010(c)(17) is amended to read:

4 (17) Board of Public Accountancy (AS 08.04.010) - June 30, 1993 [1992];

5 * Sec. 2. AS 08.04 is amended by adding a new section to read:

6 Sec. 08.04.005. PURPOSE. It is the policy of the state, and the purpose of this chapter,
7 to promote the reliability of information that is used for guidance in financial transactions or
8 assessing the financial status or performance of commercial, noncommercial, and governmental
9 enterprises. The public interest requires that

10 (1) persons professing special competence in accountancy or who offer assurance
11 as to the reliability or fairness of presentation of financial information should demonstrate their
12 qualifications to do so, and that persons who have not demonstrated and maintained adequate
13 qualifications should not be permitted to hold themselves out as having special competence or
14 to offer assurance about their actions;

1 (2) the professional conduct of persons licensed as having special competence in
2 accountancy should be regulated in all aspects of the practice of public accountancy;

3 (3) a public authority competent to prescribe and assess the qualifications and to
4 regulate the professional conduct of practitioners of public accountancy should be established;
5 and

6 (4) the use of titles relating to the practice of public accountancy that are likely
7 to mislead the public as to the status or competence of the persons using these titles should be
8 prohibited.

9 * Sec. 3. AS 08.04.020 is amended to read:

10 Sec. 08.04.020. APPOINTMENT AND QUALIFICATIONS OF BOARD. (a) The board
11 consists of seven members appointed by the governor. Each member shall be a resident of this
12 state for at least one year. Five members shall be certified public accountants or public
13 accountants and two members shall be public members [IN ACCORDANCE WITH
14 AS 08.01.025].

15 (b) Except for public members, no one may be appointed who does not hold a current
16 certificate or license and who is not eligible to receive permits under this chapter. Public
17 members may not be employed by a person licensed under this chapter or by a business entity
18 holding a permit under this chapter. Notwithstanding AS 08.01.025, an accountant who is not
19 certified or licensed under this chapter and is not engaged in the practice of public
20 accountancy in violation of this chapter is eligible for appointment as a public member
21 under this section.

22 * Sec. 4. AS 08.04 is amended by adding a new section to read:

23 Sec. 08.04.025. MEETINGS OF BOARD. The board shall hold a minimum of four
24 meetings a year.

25 * Sec. 5. AS 08.04.120 is repealed and reenacted to read:

26 Sec. 08.04.120. EDUCATIONAL AND EXPERIENCE REQUIREMENTS. The
27 education and experience requirements for an applicant are as follows:

28 (1) a baccalaureate degree or its equivalent conferred by a college or university
29 acceptable to the board, with an accounting concentration or equivalent as determined by the
30 board by regulation to be appropriate, and two years of accounting experience satisfactory to the
31 board; or

1 (2) a baccalaureate degree or its equivalent conferred by a college or university
2 acceptable to the board and three years of accounting experience satisfactory to the board.

3 * Sec. 6. AS 08.04.130 is amended to read:

4 Sec. 08.04.130. EXAMINATION. An applicant shall pass a written examination in
5 accounting and reporting, in auditing, and in other related subjects that [THEORY OF
6 ACCOUNTS, IN ACCOUNTING PRACTICE, IN AUDITING AND IN OTHER RELATED
7 SUBJECTS WHICH] the board determines appropriate. The examination shall be designated in
8 advance by the board as an examination for the certificate of certified public accountant. The
9 board shall use the uniform certified public accountant [ACCOUNTANTS'] examination and
10 advisory grading service, if available.

11 * Sec. 7. AS 08.04.150 is amended to read:

12 Sec. 08.04.150. [EXPERIENCE] PREREQUISITE FOR CERTIFICATE. An applicant
13 who is within 18 semester hours of meeting or has met [MEETS] the
14 undergraduate educational requirements of AS 08.04.120 may take the examination whether or
15 not the applicant has met the other [EXPERIENCE] requirements of that section. However an
16 applicant shall meet the other [EXPERIENCE] requirements of AS 08.04.120 before the
17 applicant is entitled to receive a certificate.

18 * Sec. 8. AS 08.04.160 is amended to read:

19 Sec. 08.04.160. REEXAMINATION. An applicant who fails an examination may take
20 as many examinations as the applicant chooses. An applicant who receives a passing grade in
21 at least two subjects or who has received a passing grade in accounting practice before
22 May 1, 1994, [OR IN AT LEAST TWO OF THE OTHER SUBJECTS] has the right to be
23 reexamined in only the remaining subjects at succeeding examinations within five years after the
24 first examination if the applicant takes an examination in the remaining subjects at least once
25 each calendar year unless excused by the board for good cause. An applicant who receives a
26 passing grade in the remaining subjects has passed the entire examination. An applicant must
27 attain a minimum grade of 50 percent on each subject required to be written but not passed
28 at an examination sitting to receive credit for passing subjects on which a grade of at least
29 75 percent was attained at that sitting.

30 * Sec. 9. AS 08.04.170 is amended to read:

31 Sec. 08.04.170. EXAMINATION STANDARDS. An applicant passes the examination

1 by attaining a grade of at least 75 percent in each subject in which the applicant is examined.
2 The board may give credit to an applicant who has passed all or part of the examination in
3 another state if the board determines that the standards under which the examination was held
4 are as high as the standards established for the examination in this state.

5 * Sec. 10. AS 08.04.170 is amended by adding new subsections to read:

6 (b) A candidate must, at each examination taken, be examined or reexamined in all
7 subjects for which conditional credit has not been given.

8 (c) The board may in particular cases waive or defer any of the requirements of
9 AS 08.04.160 - 08.04.170 regarding the circumstances in which the various subjects of the
10 examination must be passed upon a showing that, by reason of circumstances beyond the
11 applicant's control, the applicant was unable to meet the requirement.

12 (d) The applicant must attain a minimum grade of 50 percent on each part not passed at
13 that examination sitting to receive credit for passing subjects on which a grade of at least 75
14 percent was attained at that sitting.

15 * Sec. 11. AS 08.04 is amended by adding a new section to read:

16 Sec. 08.04.426. QUALITY REVIEW. (a) The board may by regulation require, on
17 either a uniform or a random basis, as a condition to issuance and renewal of permits under this
18 section, that applicants undergo a quality review conducted in a manner the board may specify.
19 The regulations must

20 (1) be adopted reasonably in advance of the time when they are first required to
21 be met;

22 (2) provide that the cost of a quality review is borne by the applicant;

23 (3) include a provision that allows an applicant to show that the applicant has
24 satisfied the requirement of this section by undergoing a satisfactory quality review performed
25 for other purposes that was substantially equivalent to quality reviews generally required under
26 this section; the board may not require that a copy of the review report for a review found to be
27 substantially equivalent under this paragraph be submitted to the board if the organization that
28 administered the review requires termination of the person's firm from its quality review program
29 if the firm refuses to cooperate with required remedial or corrective actions, fails to correct
30 material deficiencies, or is found to be so seriously deficient in its performance that education
31 and remedial corrective actions are not adequate; the board shall by regulation require an

1 organization that performs reviews that are substantially equivalent under this paragraph to report
2 to the board concerning which firms are in its quality review program, their most recent report
3 dates, and whether they have been terminated from the program.

4 (b) The board may by regulation establish criteria for determining when the results of
5 a quality review under this section are satisfactory to the board. The board may renew a permit
6 to practice when the results of a quality review under this section are unsatisfactory to the board
7 if the applicant agrees to follow a particular education or remedial program prescribed by the
8 board.

9 (c) Failure by an applicant for renewal of a permit to practice to undergo a quality review
10 under this section constitutes grounds for revocation, suspension, or refusal to renew the permit
11 under AS 08.04.450 unless the board determines that failure to have been due to reasonable cause
12 or excusable neglect.

13 (d) The board may relax or suspend the quality review requirement for applicants who
14 certify that they have not issued a report on audited or reviewed financial statements during the
15 two years immediately preceding the application.

16 (e) A report received by the board for a quality review under this section is confidential
17 and not subject to public inspection or copying under AS 09.25.110 - 09.25.120 unless the report
18 becomes part of the record of a disciplinary hearing.

19 * Sec. 12. AS 08.04.450 is amended to read:

20 Sec. 08.04.450. REVOCATION OR SUSPENSION OF CERTIFICATE, LICENSE,
21 REGISTRATION, OR PERMIT. In addition to its powers under AS 08.01.075, the [THE]
22 board may revoke or suspend a certificate or license, or may revoke, suspend, or refuse to renew
23 any permit, or may censure any certificate holder, licensee, registrant, or permit holder for

24 (1) fraud or deceit in obtaining any certificate, license, registration, or permit
25 required by this chapter;

26 (2) dishonesty or gross negligence in the practice of public accounting, or other
27 acts discreditable to the accounting profession;

28 (3) violation of any provision of AS 08.04.500 - 08.04.610;

29 (4) violation of a rule of professional conduct or other regulation adopted by the
30 board;

31 (5) conviction of a felony under the laws of any state or of the United States;

1 (6) conviction of any crime, an essential element of which is dishonesty or fraud,
2 under the laws of any state or of the United States;

3 (7) cancellation, revocation, suspension, or refusal to renew authority to practice
4 as a certified public accountant or public accountant in any other state for any cause other than
5 failure to pay an annual registration fee;

6 (8) suspension or revocation of the right to practice before any state or federal
7 agency; [OR]

8 (9) [REPEALED

9 (10)] failure of a certified public accountant to satisfy the continuing education
10 requirements prescribed by the board under AS 08.04.425, except as conditioned, relaxed or
11 suspended by the board under AS 08.04.425(c) and (d); or

12 (10) failure of a certified public accountant to satisfactorily complete a quality
13 review under AS 08.04.426 except as conditioned, relaxed, or suspended by the board under
14 AS 08.04.426(b) - (d).

15 * Sec. 13. AS 08.04 is amended by adding a new section to read:

16 Sec. 08.04.505. ISSUANCE OF REPORTS. Only a person or firm that holds a valid
17 permit issued under this chapter may issue a report on financial statements of another person,
18 firm, organization, or governmental unit. This restriction does not apply to

19 (1) an officer, partner, or employee of a firm or organization affixing that person's
20 signature to a statement or report in reference to the financial affairs of the firm or organization
21 with wording designating the position, title, or office that the person holds in the firm or
22 organization;

23 (2) an act of a public official or employee in the performance of official duties;

24 (3) the performance by persons of other services involving the use of accounting
25 skills, including the preparation of tax returns, management advisory services, and the preparation
26 of financial statements without the issuance of reports on them.

27 * Sec. 14. AS 08.04.580 is amended to read:

28 Sec. 08.04.580. PARTNERSHIP POSING AS ACCOUNTANTS OR AUDITORS. A
29 person may not sign or affix a partnership name to any accounting or financial statement, or
30 opinion or report on any accounting or financial statement with any wording indicating that
31 it is a partnership composed of certified public accountants or public accountants or with

1 any wording indicating that the [IT IS A] partnership has [COMPOSED OF ACCOUNTANTS
2 OR AUDITORS OR PERSONS HAVING] expert knowledge in accounting or auditing [TO ANY
3 ACCOUNTING OR FINANCIAL STATEMENT, OR TO ANY OPINION ON, REPORT ON,
4 OR CERTIFICATE TO ANY ACCOUNTING OR FINANCIAL STATEMENT] unless the
5 partnership holds a live permit, is practicing under its registered name, and its offices in this state
6 for the practice of public accounting are maintained as required by AS 08.04.360 - 08.04.380.

7 * Sec. 15. AS 08.04.590 is amended to read:

8 Sec. 08.04.590. USE OF TITLE WITH CORPORATE NAME. A person may not sign
9 or affix a corporate name to any accounting or financial statement, or opinion or report on
10 any accounting or financial statement with any wording indicating that it is a corporation
11 composed of certified public accountants or public accountants or with any wording
12 indicating that the [IT IS A] corporation has [PERFORMING SERVICES AS ACCOUNTANTS
13 OR AUDITORS, OR COMPOSED OF ACCOUNTANTS OR AUDITORS OR PERSONS
14 HAVING] expert knowledge in accounting or auditing [TO ANY ACCOUNTING OR
15 FINANCIAL STATEMENT, OR TO ANY OPINION OR REPORT ON OR CERTIFICATE TO
16 ANY ACCOUNTING OR FINANCIAL STATEMENT] unless the corporation holds a live
17 permit, is practicing under its registered name, and its offices in this state for the practice of
18 public accounting are maintained as required by AS 08.04.360 - 08.04.380.

19 * Sec. 16. AS 08.04 is amended by adding a new section to read:

20 Sec. 08.04.662. CONFIDENTIAL COMMUNICATIONS. (a) A licensee, or a partner,
21 officer, shareholder, or employee of a licensee, may not reveal information communicated to the
22 licensee by a client about a matter concerning which the client has employed the licensee in a
23 professional capacity. This section does not apply to

24 (1) information required to be disclosed by the standards of the public
25 accountancy profession in reporting on the examination of financial statements;

26 (2) the release of information the client has authorized the licensee to reveal;

27 (3) information revealed as part of the discovery of evidence related to a court
28 or administrative proceeding or introduced in evidence in a court or administrative proceeding;

29 (4) information revealed in ethical investigations conducted by private professional
30 organizations; or

31 (5) information revealed in the course of a quality review under AS 08.04.426.

1 (b) Client information obtained by the board under (a)(3) - (5) of this section is
2 confidential and is not a public record for purposes of AS 09.25.110 - 09.25.140.

3 * Sec. 17. AS 08.04.680 is amended by adding new subsections to read:

4 (5) "quality review" means a study, appraisal, or review of one or more aspects
5 of the professional work of a person or firm in the practice of public accountancy, by a person
6 or persons who hold certificates and who are not affiliated with the person or firm being
7 reviewed, conducted as prescribed under AS 08.04.426;

8 (6) "report," when used with reference to financial statements, means an opinion,
9 report, or other form of language that states or implies assurance as to the reliability of financial
10 statements and that also includes or is accompanied by a statement or implication that the person
11 or firm issuing it has special knowledge or competency in accounting or auditing; a statement
12 or implication of special knowledge or competence may arise from use by the issuer of the report
13 of names or titles indicating that the issuer is a certified public accountant or auditor, or from the
14 language of the report itself; "report" includes any form of language that disclaims an opinion
15 when the form of the language is conventionally understood to imply a positive assurance as to
16 the reliability of the financial statements referred to or special competence on the part of the
17 person or firm issuing the language; and "report" includes any other form of language that is
18 conventionally understood to imply such assurance or such special knowledge or competence;
19 "report" does not include compilation of financial statement language that does not express or
20 imply assurance or special knowledge or competence.

21 * Sec. 18. Section 5 of this Act takes effect January 1, 1992.

22 * Sec. 19. Section 9 of this Act and AS 08.04.170(d), enacted by sec. 11 of this Act, take effect
23 January 1, 1994.

CS FOR HOUSE BILL NO. 13 (L&C)
 IN THE LEGISLATURE OF THE STATE OF ALASKA
 SEVENTEENTH LEGISLATURE - FIRST SESSION

BY THE HOUSE LABOR & COMMERCE COMMITTEE

Offered: 2/19/91
 Referred: Finance

Sponsor(s): REPRESENTATIVE BOYER

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to public accountancy; and providing for an effective date."

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

3 * Section 1. AS 08.04 is amended by adding a new section to read:

4 Sec. 08.04.005. PURPOSE. It is the policy of the state, and the purpose of this chapter,
 5 to promote the reliability of information that is used for guidance in financial transactions or
 6 assessing the financial status or performance of commercial, noncommercial, and governmental
 7 enterprises. The public interest requires that

8 (1) persons professing special competence in accountancy or who offer assurance
 9 as to the reliability or fairness of presentation of financial information should demonstrate their
 10 qualifications to do so, and that persons who have not demonstrated and maintained adequate
 11 qualifications should not be permitted to hold themselves out as having special competence or
 12 to offer assurance about their actions;

13 (2) the professional conduct of persons licensed as having special competence in
 14 accountancy should be regulated in all aspects of the practice of public accountancy;

1 (3) a public authority competent to prescribe and assess the qualifications and to
2 regulate the professional conduct of practitioners of public accountancy should be established;
3 and

4 (4) the use of titles relating to the practice of public accountancy that are likely
5 to mislead the public as to the status or competence of the persons using these titles should be
6 prohibited.

7 * Sec. 2. AS 08.04.020 is amended to read:

8 Sec. 08.04.020. APPOINTMENT AND QUALIFICATIONS OF BOARD. (a) The board
9 consists of seven members appointed by the governor. Each member shall be a resident of this
10 state for at least one year. Five members shall be certified public accountants or public
11 accountants and two members shall be public members [IN ACCORDANCE WITH
12 AS 08.01.025].

13 (b) Except for public members, no one may be appointed who does not hold a current
14 certificate or license and who is not eligible to receive permits under this chapter. Public
15 members may not be employed by a person licensed under this chapter or by a business entity
16 holding a permit under this chapter. Notwithstanding AS 08.01.025, an accountant who is not
17 certified or licensed under this chapter and is not engaged in the practice of public
18 accountancy in violation of this chapter is eligible for appointment as a public member
19 under this section.

20 * Sec. 3. AS 08.04 is amended by adding a new section to read:

21 Sec. 08.04.025. MEETINGS OF BOARD. The board shall hold a minimum of four
22 meetings a year.

23 * Sec. 4. AS 08.04.120 is repealed and reenacted to read:

24 Sec. 08.04.120. EDUCATIONAL AND EXPERIENCE REQUIREMENTS. The
25 education and experience requirements for an applicant are as follows:

26 (1) a baccalaureate degree or its equivalent conferred by a college or university
27 acceptable to the board, with an accounting concentration or equivalent as determined by the
28 board by regulation to be appropriate, and two years of accounting experience satisfactory to the
29 board; or

30 (2) a baccalaureate degree or its equivalent conferred by a college or university
31 acceptable to the board and three years of accounting experience satisfactory to the board.

1 * Sec. 5. AS 08.04.120 is repealed and reenacted to read:

2 Sec. 08.04.120. EDUCATIONAL AND EXPERIENCE REQUIREMENTS. The
3 education and experience requirements for an applicant are as follows:

4 (1) a baccalaureate degree or its equivalent conferred by a college or university
5 acceptable to the board and additional semester hours of post-baccalaureate study so that the total
6 educational program includes at least 150 hours, with an accounting concentration or equivalent
7 as determined by the board by regulation to be appropriate, and two years of accounting
8 experience satisfactory to the board; or

9 (2) a baccalaureate degree or its equivalent conferred by a college or university
10 acceptable to the board and additional semester hours of post-baccalaureate study so that the total
11 educational program includes at least 150 hours, and three years of accounting experience
12 satisfactory to the board.

13 * Sec. 6. AS 08.04.130 is amended to read:

14 Sec. 08.04.130. EXAMINATION. An applicant shall pass a written examination in
15 accounting and reporting, in auditing, and in other related subjects that [THEORY OF
16 ACCOUNTS, IN ACCOUNTING PRACTICE, IN AUDITING AND IN OTHER RELATED
17 SUBJECTS WHICH] the board determines appropriate. The examination shall be designated in
18 advance by the board as an examination for the certificate of certified public accountant. The
19 board shall use the uniform certified public accountant [ACCOUNTANTS'] examination and
20 advisory grading service, if available.

21 * Sec. 7. AS 08.04.150 is amended to read:

22 Sec. 08.04.150. [EXPERIENCE] PREREQUISITE FOR CERTIFICATE. An applicant
23 who is within 18 semester hours of meeting or has met [MEETS] the
24 undergraduate educational requirements of AS 08.04.120 may take the examination whether or
25 not the applicant has met the other [EXPERIENCE] requirements of that section. However an
26 applicant shall meet the other [EXPERIENCE] requirements of AS 08.04.120 before the appli-
27 cant is entitled to receive a certificate.

28 * Sec. 8. AS 08.04.160 is amended to read:

29 Sec. 08.04.160. REEXAMINATION. An applicant who fails an examination may take
30 as many examinations as the applicant chooses. An applicant who receives a passing grade in
31 at least two subjects or who has received a passing grade in accounting practice before

1 May 1, 1994, [OR IN AT LEAST TWO OF THE OTHER SUBJECTS] has the right to be
2 reexamined in only the remaining subjects at succeeding examinations within five years after the
3 first examination if the applicant takes an examination in the remaining subjects at least once
4 each calendar year unless excused by the board for good cause. An applicant who receives a
5 passing grade in the remaining subjects has passed the entire examination. An applicant must
6 attain a minimum grade of 50 percent on each subject required to be written but not passed
7 at an examination sitting to receive credit for passing subjects on which a grade of at least
8 75 percent was attained at that sitting.

9 * Sec. 9. AS 08.04.170 is amended to read:

10 Sec. 08.04.170. EXAMINATION STANDARDS. An applicant passes the examination
11 by attaining a grade of at least 75 percent in each subject in which the applicant is examined.
12 The board may give credit to an applicant who has passed all or part of the examination in
13 another state if the board determines that the standards under which the examination was held
14 are as high as the standards established for the examination in this state.

15 * Sec. 10. AS 08.04.170 is amended by adding new subsections to read:

16 (b) A candidate must, at each examination taken, be examined or reexamined in all
17 subjects for which conditional credit has not been given.

18 (c) The board may in particular cases waive or defer any of the requirements of
19 AS 08.04.160 - 08.04.170 regarding the circumstances in which the various subjects of the
20 examination must be passed upon a showing that, by reason of circumstances beyond the
21 applicant's control, the applicant was unable to meet the requirement.

22 (d) The applicant must attain a minimum grade of 50 percent on each part not passed at
23 that examination sitting to receive credit for passing subjects on which a grade of at least 75
24 percent was attained at that sitting.

25 * Sec. 11. AS 08.04 is amended by adding a new section to read:

26 Sec. 08.04.426. QUALITY REVIEW. (a) The board may by regulation require, on
27 either a uniform or a random basis, as a condition to issuance and renewal of permits under this
28 section, that applicants undergo a quality review conducted in a manner the board may specify.
29 The regulations must

30 (1) be adopted reasonably in advance of the time when they are first required to
31 be met;

1 (2) provide that the cost of a quality review is borne by the applicant;

2 (3) include a provision that allows an applicant to show that the applicant has
3 satisfied the requirement of this section by undergoing a satisfactory quality review performed
4 for other purposes that was substantially equivalent to quality reviews generally required under
5 this section; the board may not require that a copy of the review report for a review found to be
6 substantially equivalent under this paragraph be submitted to the board if the organization that
7 administered the review requires termination of the person's firm from its quality review program
8 if the firm refuses to cooperate with required remedial or corrective actions, fails to correct
9 material deficiencies, or is found to be so seriously deficient in its performance that education
10 and remedial corrective actions are not adequate; the board shall by regulation require an
11 organization that performs reviews that are substantially equivalent under this paragraph to report
12 to the board concerning which firms are in its quality review program, their most recent report
13 dates, and whether they have been terminated from the program.

14 (b) The board may by regulation establish criteria for determining when the results of
15 a quality review under this section are satisfactory to the board. The board may renew a permit
16 to practice when the results of a quality review under this section are unsatisfactory to the board
17 if the applicant agrees to follow a particular education or remedial program prescribed by the
18 board.

19 (c) Failure by an applicant for renewal of a permit to practice to undergo a quality review
20 under this section constitutes grounds for revocation, suspension, or refusal to renew the permit
21 under AS 08.04.450 unless the board determines that failure to have been due to reasonable cause
22 or excusable neglect.

23 (d) The board may relax or suspend the quality review requirement for applicants who
24 certify that they have not issued a report on audited or reviewed financial statements during the
25 two years immediately preceding the application.

26 (e) A report received by the board for a quality review under this section is confidential
27 and not subject to public inspection or copying under AS 09.25.110 - 09.25.120 unless the report
28 becomes part of the record of a disciplinary hearing.

29 * Sec. 12. AS 08.04.450 is amended to read:

30 Sec. 08.04.450. REVOCATION OR SUSPENSION OF CERTIFICATE, LICENSE,
31 REGISTRATION, OR PERMIT. In addition to its powers under AS 08.01.075, the [THE]

1 board may revoke or suspend a certificate or license, or may revoke, suspend, or refuse to renew
2 any permit, or may censure any certificate holder, licensee, registrant, or permit holder for

3 (1) fraud or deceit in obtaining any certificate, license, registration, or permit
4 required by this chapter;

5 (2) dishonesty or gross negligence in the practice of public accounting, or other
6 acts discreditable to the accounting profession;

7 (3) violation of any provision of AS 08.04.500 - 08.04.610;

8 (4) violation of a rule of professional conduct or other regulation adopted by the
9 board;

10 (5) conviction of a felony under the laws of any state or of the United States;

11 (6) conviction of any crime, an essential element of which is dishonesty or fraud,
12 under the laws of any state or of the United States;

13 (7) cancellation, revocation, suspension, or refusal to renew authority to practice
14 as a certified public accountant or public accountant in any other state for any cause other than
15 failure to pay an annual registration fee;

16 (8) suspension or revocation of the right to practice before any state or federal
17 agency; [OR]

18 (9) [REPEALED

19 (10)] failure of a certified public accountant to satisfy the continuing education
20 requirements prescribed by the board under AS 08.04.425, except as conditioned, relaxed or
21 suspended by the board under AS 08.04.425(c) and (d); or

22 (10) failure of a certified public accountant to satisfactorily complete a quality
23 review under AS 08.04.426 except as conditioned, relaxed, or suspended by the board under
24 AS 08.04.426(b) - (d).

25 * Sec. 13. AS 08.04 is amended by adding a new section to read:

26 Sec. 08.04.505. ISSUANCE OF REPORTS. Only a person or firm that holds a valid
27 permit issued under this chapter may issue a report on financial statements of another person,
28 firm, organization, or governmental unit. This restriction does not apply to

29 (1) an officer, partner, or employee of a firm or organization affixing that person's
30 signature to a statement or report in reference to the financial affairs of the firm or organization
31 with wording designating the position, title, or office that the person holds in the firm or

1 organization:

2 (2) an act of a public official or employee in the performance of official duties;

3 (3) the performance by persons of other services involving the use of accounting
4 skills, including the preparation of tax returns, management advisory services, and the preparation
5 of financial statements without the issuance of reports on them.

6 * Sec. 14. AS 08.04.580 is amended to read:

7 Sec. 08.04.580. PARTNERSHIP POSING AS ACCOUNTANTS OR AUDITORS. A
8 person may not sign or affix a partnership name to any accounting or financial statement, or
9 opinion or report on any accounting or financial statement with any wording indicating that
10 it is a partnership composed of certified public accountants or public accountants or with
11 any wording indicating that the [IT IS A] partnership has [COMPOSED OF ACCOUNTANTS
12 OR AUDITORS OR PERSONS HAVING] expert knowledge in accounting or auditing [TO ANY
13 ACCOUNTING OR FINANCIAL STATEMENT, OR TO ANY OPINION ON, REPORT ON,
14 OR CERTIFICATE TO ANY ACCOUNTING OR FINANCIAL STATEMENT] unless the
15 partnership holds a live permit, is practicing under its registered name, and its offices in this state
16 for the practice of public accounting are maintained as required by AS 08.04.360 - 08.04.380.

17 * Sec. 15. AS 08.04.590 is amended to read:

18 Sec. 08.04.590. USE OF TITLE WITH CORPORATE NAME. A person may not sign
19 or affix a corporate name to any accounting or financial statement, or opinion or report on
20 any accounting or financial statement with any wording indicating that it is a corporation
21 composed of certified public accountants or public accountants or with any wording
22 indicating that the [IT IS A] corporation has [PERFORMING SERVICES AS ACCOUNTANTS
23 OR AUDITORS, OR COMPOSED OF ACCOUNTANTS OR AUDITORS OR PERSONS
24 HAVING] expert knowledge in accounting or auditing [TO ANY ACCOUNTING OR
25 FINANCIAL STATEMENT, OR TO ANY OPINION OR REPORT ON OR CERTIFICATE TO
26 ANY ACCOUNTING OR FINANCIAL STATEMENT] unless the corporation holds a live
27 permit, is practicing under its registered name, and its offices in this state for the practice of
28 public accounting are maintained as required by AS 08.04.360 - 08.04.380.

29 * Sec. 16. AS 08.04 is amended by adding a new section to read:

30 Sec. 08.04.662. CONFIDENTIAL COMMUNICATIONS. (a) A licensee, or a partner,
31 officer, shareholder, or employee of a licensee, may not reveal information communicated to the

1 licensee by a client about a matter concerning which the client has employed the licensee in a
2 professional capacity. This section does not apply to

3 (1) information required to be disclosed by the standards of the public
4 accountancy profession in reporting on the examination of financial statements;

5 (2) the release of information the client has authorized the licensee to reveal;

6 (3) information revealed as part of the discovery of evidence related to a court
7 or administrative proceeding or introduced in evidence in a court or administrative proceeding;

8 (4) information revealed in ethical investigations conducted by private professional
9 organizations; or

10 (5) information revealed in the course of a quality review under AS 08.04.426.

11 (b) Client information obtained by the board under (a)(3) - (5) of this section is
12 confidential and is not a public record for purposes of AS 09.25.110 - 09.25.140.

13 * Sec. 17. AS 08.04.680 is amended by adding new subsections to read:

14 (5) "quality review" means a study, appraisal, or review of one or more aspects
15 of the professional work of a person or firm in the practice of public accountancy, by a person
16 or persons who hold certificates and who are not affiliated with the person or firm being
17 reviewed, conducted as prescribed under AS 08.04.426;

18 (6) "report," when used with reference to financial statements, means an opinion,
19 report, or other form of language that states or implies assurance as to the reliability of financial
20 statements and that also includes or is accompanied by a statement or implication that the person
21 or firm issuing it has special knowledge or competency in accounting or auditing; a statement
22 or implication of special knowledge or competence may arise from use by the issuer of the report
23 of names or titles indicating that the issuer is a certified public accountant or auditor, or from the
24 language of the report itself; "report" includes any form of language that disclaims an opinion
25 when the form of the language is conventionally understood to imply a positive assurance as to
26 the reliability of the financial statements referred to or special competence on the part of the
27 person or firm issuing the language; and "report" includes any other form of language that is
28 conventionally understood to imply such assurance or such special knowledge or competence;
29 "report" does not include compilation of financial statement language that does not express or
30 imply assurance or special knowledge or competence.

31 * Sec. 18. Section 4 of this Act takes effect January 1, 1992.

- 1 * Sec. 19. Section 5 of this Act takes effect January 1, 2004.
- 2 * Sec. 20. Section 8 of this Act and AS 08.04.170(d), enacted by sec. 10 of this Act, take effect
- 3 January 1, 1994.

HB

16

DIVISION OF LEGAL SERVICES

LEGISLATIVE AFFAIRS AGENCY STATE OF ALASKA

(907) 465-3867 or 465-2450
FAX (907) 465-2029
Mail Stop 3101

240 Main Street, Suite 500
Juneau, Alaska 99801-2101

MEMORANDUM

April 27, 1992

SUBJECT: Fitting SB 6 into the title of HB 16
(Work Order No. 7-LS0019J)

TO: Senator Drue Pearce
Attention: Bill Miles

FROM: Robert Glennon Casey
Legislative Counsel

RGC
4-27-92

I. INTRODUCTION

You have asked whether SB 4 might fit under the title of HB 16. This memorandum discusses CSSB 4 (JUD) and CSHB 16 (JUD).

II. SUMMARY

No.

III. DISCUSSION

The contents of SB 4 would not be wholly described by HB 16's title, "An Act establishing the Alaska Racing Commission and authorizing parimutuel wagering at sanctioned events; and providing for an effective date."

First, SB 4 would set up an "Alaska Gaming Commission," rather than an "Alaska Racing Commission." The name difference would probably be sufficient to take SB 4 outside of HB 16's title.

Second, the functions of SB 4's Alaska Gaming Commission could not adequately be described as those of a racing commission. This is so, because SB 4 would vest the Alaska Gaming Commission with powers outside of the purview of racing. For example, there would be a new AS 15.13.340(a)(2) that generally authorized the Alaska Gaming Commission to "license, regulate, and supervise games of chance and contests of skill." Since there would be many games of chance and contests of skill

Senator Drue Pearce
April 27, 1992
Page 2

not falling under the heading of "racing," it would seem that the Alaska Gaming Commission would be a broader concept than HB 16's Alaska Racing Commission.

Finally, SB 4's contents do not concern any of the substantive items listed in HB 16's title. There is no provision for a racing commission or for parimutuel wagering.

IV. CONCLUSION

In conclusion, neither bill would fit inside of the other's title.

RGC:pl
92-297.plm

QUESTIONS ABOUT HB16 AND PARIMUTUEL WAGERING

What is parimutuel wagering?

Parimutuel wagering is a system of betting which dates back to the mid 1800's. This type of wagering differs from typical gambling by virtue of the fact that the odds are not arbitrary. Parimutuel wagering occurs when all collective bettors pool their wagers together. The total amount wagered versus the individual bets determines the amount which is divided among the winners.

Where has support been shown for parimutuel wagering?

Both the cities of Palmer and Wasilla had an advisory proposition placed on the ballot in the 1986 municipal election concerning parimutuel wagering. (please see attachments)

The results in Palmer were 62% in favor of the concept of local option parimutuel horse racing. The results in Wasilla were 63% in favor. Also, the Matanuska-Susitna Borough passed a resolution of support for local option parimutuel wagering.

What are some benefits of parimutuel wagering?

The most obvious benefit would be the generation of the racing business itself by the private sector. Infrastructure, such as breeding, training, and racing facilities will be an incentive for the construction industry. Additionally, racing will create a destination and accompanying services for tourism activities. This business can also add an entertainment feature at events such as our state fairs.

How is parimutuel wagering different from other games of chance and skill?

Oversight and regulation is much greater. The complexities of the wagering system and accompanying safeguards were built into it purposefully.

The most important thing about this type of racing is the controlled conditions which will guarantee the integrity of the race. Sophisticated racing equipment would be rented from outside; this is very normal procedure elsewhere, where racing is on a similarly small scale.

HB 16 legislates parimutuel guidelines which will disallow abuse. The regulatory nature of the Commission coupled with the required equipment enhance the parimutuel system to offset tampering and ensure security.

What time frames are envisioned for development?

After the local endorsement of the voters, preparation time could be six months to several years, depending on the level of development. A racing season would be for approximately 10 weeks, with both the Alaska and Tanana Fairs as the more probably exhibitions.

Parimutuel professionals tell us that an average scenario would include typically eight races a day, with eight entries per field. Estimates indicate that 270 animals would be required for a successful start up.

What are the fiscal implications for parimutuel wagering?

Our expectation for the fiscal note is relatively small, based on the assumption of a 10 week season. The Commission will be providing the initial professional expertise in the preparation of regulations, public hearings, and paperwork. Based on the development of races and facilities, the staffing requirements would follow the same growth curve.

What is the role of the Alaska Racing Commission?

The Commission will regulate racing and parimutuel wagering. Their wide range of regulatory responsibilities are outlined clearly in the bill, including their specific enforcement powers regarding prohibited acts and penalties.

The Commission shall adopt regulations; appoint officials; supervise and distribute the pool; ascertain standards for veterinaries, equipment, audits, and other related matters; license races; inspect racetracks and animals; establish dates, durations, locations, fees; account for all records, collections and disbursements; hire staff; compel witnesses; and appoint hearing officers.

Who is a "typical participant" in parimutuel wagering?

Studies have shown that participants are generally white collar workers with one or more years of higher education and an income of \$35,000 or more.

Is parimutuel allowed in other states?

Currently 37 states allow parimutuel wagering for either horse racing, dog racing, or both.

FISCAL NOTE

STATE OF ALASKA
1992 LEGISLATIVE SESSION

BILL NO. CSHB 16 (JUD)

Revision Date: April 21, 1992
Title: "An Act establishing the Alaska
Racing Commission..."
Sponsor: Representative Larson
Requestor: Senate Labor and Commerce

Department Affected: Department of Law
BRU: Legal Services
Component: Operations

COMPONENT SERIAL

		9	3
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Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY 93	FY 94	FY 95	FY 96	FY 97	FY 98
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL	100.0					
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	100.0					

CAPITAL						
---------	--	--	--	--	--	--

REVENUE FUND SOURCE:						
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FUNDING: (Thousands of Dollars)

GENERAL FUND	100.0					
FEDERAL FUNDS						
OTHER FUND SOURCE:						
TOTAL						

POSITIONS:

FULL-TIME	-0-					
PART-TIME						
TEMPORARY						

Estimate of current year impact: _____

ANALYSIS: (Attach a separate page if necessary.)

Please see the attached analysis.

Richard I. Peques

Prepared by: Richard I. Peques, Director
Division: Administrative Services

Phone: 465-3672
Date: April 21, 1992

Approved by Commissioner: Charles E. Cole, Attorney General
Agency: Department of Law

Date: April 21, 1992

Distribution (by preparer): Leg. Fin., Legislative Sponsor, Requestor, OMB/DBR, Gov. Legis. Ofc., & Impacted Agency(ies).

CONTINUATION of FISCAL NOTE ANALYSIS

For Bill/Resolution No. CSHB 16 (JUD)

The changes incorporated in the House Judiciary Substitute for HB 16 include two significant differences from the original version of the bill that require comment.

First, Section 1 establishes the Alaska Racing Commission composed of five members appointed by the governor and confirmed by a majority of the legislature meeting in joint session. One member would be required to be experienced in the conduct of parimutuel wagering or horse racing; one member would be required to be experienced in law enforcement; one member would be required to be experienced in bookkeeping or accounting; and the two remaining members would be members of the public. The governor would be required to indicate which of the designated positions was being filled at the time of appointment. The bill would prohibit the governor from moving a member from one position to another without resubmitting the appointment to the legislature for confirmation. We believe that requiring that an appointment of a sitting member of the commission to be resubmitted for confirmation is an infringement on the governor's powers. This requirement should be dropped from the bill.

Second, Section 1 provides for the removal and suspension of members of the commission in proposed AS 05.45.030. This proposed statute would give the legislature the power to remove a member by a majority vote of the legislature meeting in joint session or by the governor with the consent of a majority of the legislature meeting in joint session. We believe that this provision violates the separation of powers doctrine of Alaska's Constitution. Consequently, this provision should be deleted from the bill.

Otherwise, our original analysis of January 30, 1991, which follows below, applies to the bill.

This bill amends AS 05 by establishing the Alaska Racing Commission and by authorizing parimutuel wagering at sanctioned horse race events. The bill provides that the commission, and its staff, would be responsible for regulating all sanctioned events under a comprehensive regulatory scheme that covers nearly every aspect of race operations and wagering. It is our view that a substantial body of regulations will need to be drafted and adopted to carry out the purposes of this bill. We are therefore requesting \$100,000, as a one-time expense, to handle the drafting effort. We believe that this is the minimum amount necessary to insure proper regulatory oversight, if this form of legalized wagering is authorized in the state. Outside counsel costs for this purpose average about \$150 per hour.

CONTINUATION of FISCAL NOTE ANALYSIS

For Bill/Resolution No. CSHB 16 (JUD)

It is also our view that at some point the Department of Law will become heavily involved in the operations of the racing commission if horse racing becomes well established. For example, proposed AS 05.45.050, which spells out the duties and powers of the commission, provides that the commission's considerable regulatory activities shall be carried out in consultation with the attorney general. Furthermore, proposed AS 05.45.070 provides that the attorney general shall enforce the regulations of the commission.

Unfortunately, we cannot predict future legal costs because of our total lack of experience in this area. It is conceivable, however, that at least one civil attorney and one criminal attorney, plus support costs, could be required on a continuing basis due to future racing activity. Because of the severe budget constraints being felt by the department, it will be necessary to request additional funds when and if racing activities warrant, otherwise the department will not be able to fulfill its responsibilities to the Commission under this bill and the Commission's enforcement activities would come to a halt.

FISCAL NOTE

STATE OF ALASKA
1991 LEGISLATIVE SESSION

No. 2
Bill Version: CSHB 16(L&C)
(H) Publish Date: 2/8/91

Revision Date: _____ Department Affected: _____
Title: "An Act establishing the Alaska Racing Commission." BRU: Legal Services
Component: Operations
Sponsor: Representative Larson
Requestor: House Labor and Commerce COMPONENT SERIAL NO.

		9	3
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Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY 92	FY 93	FY 94	FY 95	FY 96	FY 97
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL		100.0				
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING		100.0				

CAPITAL						
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REVENUE						
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FUNDING: (Thousands of Dollars)

GENERAL FUND		100.0				
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS:

FULL-TIME		-0-				
PART-TIME						
TEMPORARY						

Estimate of current year impact: _____

ANALYSIS: (Attach a separate page if necessary.)

Please see the attached analysis.

Prepared By: Richard I. Pegues, Director Phone: 465-3672
Division: Administrative Services Date: January 30, 1991
Approved by Commissioner: Richard I. Pegues/Dir
Charles E. Cole, Attorney General
Agency: Department of Law Date: January 30, 1991

Distribution (by preparer): Legislative Finance, Legislative Sponsor, Requestor, OMB, & Impacted Agency(ies).

CONTINUATION of FISCAL NOTE ANALYSIS

For Bill/Resolution No. HB 16

This bill amends AS 05 by establishing the Alaska Racing Commission and by authorizing parimutuel wagering at sanctioned horse race events. The bill provides that the commission, and its staff, would be responsible for regulating all sanctioned events under a comprehensive regulatory scheme that covers nearly every aspect of race operations and wagering. It is our view that a substantial body of regulations will need to be drafted and adopted to carry out the purposes of this bill. We are therefore requesting \$100,000, as a one-time expense, to handle the drafting effort. We believe that this is the minimum amount necessary to insure proper regulatory oversight, if this form of legalized wagering is authorized in the state. Outside counsel costs for this purpose average about \$150 per hour.

It is also our view that at some point the Department of Law will become heavily involved in the operations of the racing commission if horse racing becomes well established. For example proposed AS 05.45.050, which spells out the duties and powers of the commission, provides that the commission's considerable regulatory activities shall be carried out in consultation with the attorney general. Furthermore, proposed AS 05.45.070 provides that the attorney general shall enforce the regulations of the commission.

Unfortunately, we cannot predict future legal costs because of our total lack of experience in this area. It is conceivable, however, that at least one civil attorney and one criminal attorney, plus support costs, could be required on a continuing basis due to future racing activity. Because of the severe budget constraints being felt by the department it will be necessary to request additional funds when and if racing activities warrant, otherwise the department will not be able to fulfill its responsibilities under this bill.

FISCAL NOTE

No. 3

Bill Version: CSHB 16(L&C)

(H) Publish Date: 2/8/91

STATE OF ALASKA
1991 LEGISLATIVE SESSION

Revision Date: _____ Department Affected: Commerce & Economic Dev.

Title: Alaska Racing Commission and BRU: Occupational Licensing

authorizing parimutuel wagering. . . Component: Administration

Sponsor: Rep. Larson

Requestor: Rep. Larson COMPONENT SERIAL NO.

0	3	5	6
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Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY 92	FY 93	FY 94	FY 95	FY 96	FY 97
PERSONAL SERVICES	0	52.8	105.7	162.5	162.5	162.5
TRAVEL	0	10.3	12.1	13.5	13.5	13.5
CONTRACTUAL	0	20.4	40.8	25.8	25.8	25.8
SUPPLIES	0	2.5	2.5	2.5	2.5	2.5
EQUIPMENT	0	11.6	0	0	0	0
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	0	97.6	161.1	204.3	204.3	204.3

CAPITAL	0	0	0	0	0	0
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REVENUE	0	68.4	261.4	522.8	522.8	522.8
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FUNDING: (Thousands of Dollars)

GENERAL FUND	0	97.6	161.1	204.3	204.3	204.3
FEDERAL FUNDS						
OTHER						
TOTAL	0	97.6	161.1	204.3	204.3	204.3

POSITIONS:

FULL-TIME	0	0	2	2	2	2
PART-TIME	0	2	0	2	2	2
TEMPORARY	0	0	0	0	0	0

Estimate of current year impact: None

ANALYSIS: (Attach a separate page if necessary.)

See attached for analysis.

Prepared By: Jennifer Strickler, Administrative Officer Phone: 465-2144

Division: Occupational Licensing Date: January 28, 1991

Approved by Commissioner: Glenn A. Olds

Agency: Department of Commerce & Economic Development Date: January 28, 1991

Distribution (by preparer): Legislative Finance, Legislative Sponsor, Requestor, OMB, & Impacted Agency(ies)

FISCAL NOTE ANALYSIS

HB 16

FY 93 EXPENDITURE DETAIL

PERSONAL SERVICES

Executive Director, PX, Range 22A, 6 months	\$36,360.00
Clerk Typist III, PX, Range 8A, 6 months	<u>16,479.51</u>
SUB-TOTAL:	\$52,839.51

TRAVEL

FY 93: Three commission meetings in the Anchorage area at 2 days each. This travel assumes three commissioners are appointed from the Anchorage area, one from Fairbanks, and one from Juneau. The staff positions are located in Anchorage.

	TRAVEL	PER DIEM
3 Anchorage members (115x3x3)	\$ 0.00	\$2,070.00
1 Juneau to Anchorage (436x3)	1,308.00	1,035.00
1 Fairbanks to Anchorage (300x3)	900.00	690.00
1 Staff person	0.00	0.00
Director's Travel (one trip to inspect and review small racing commission operations in Michigan, Maine and New Hampshire)	1,200.00	1,000.00
1 Site inspection (2 Anch. mbrs)	0.00	230.00
1 Event (8 days; 2 Anch. mbrs)	<u>0.00</u>	<u>1,840.00</u>
	\$3,408.00	\$ 6,865.00
SUB-TOTAL:		\$10,273.00

CONTRACTUAL

Postage, Communications, Printing, Advertising
and other operating costs. \$15,000.00

Office Space rent 5,400.00

SUB-TOTAL: \$20,400.00

SUPPLIES \$ 2,500.00

EQUIPMENT (one time costs only)

Desk, double pedestal, 70" x 36"	\$ 837.00	
Chair, swivel with arms	400.00	
Typewriter, IBM Selectric III	700.00	
Chair, side without arms	420.00	
Desk Calculator	220.00	
File Cabinet, 5-drawer, legal w/lock	553.00	
Table, 72" x 36"	324.82	
Wang Terminal	<u>2,350.00</u>	
	\$5,804.82 x 2	\$11,609.64

FY 93 TOTAL GENERAL FUND EXPENDITURES \$97,622.15

FY 93 REVENUE DETAIL

One six day event:

18,000 players (estimate based on 3,000 per day for six days)

Handle of \$504.0 in total receipts based on an average wager of \$28
(Montana's average)

A takeout of 35%, with a State share of 10%, equals generated State
Revenues of \$50.4 per event.

- \$1.00 per person gate fee equals \$18.0 in State Revenues (\$1.00 times 18,000
players)

- Various permit fees will also be charged based on regulations set by the
Racing Commission, but it is not possible to estimate the revenues that will
be generated by those fees at this time.

FY 93 ESTIMATED REVENUE TOTAL: \$68,400.00

FY 94 EXPENDITURE DETAIL

PERSONAL SERVICES

Executive Director, PX, Range 22A, 12 months	\$ 72,721.53
Clerk Typist III, PX, Range 8A, 12 months	<u>32,959.03</u>
SUB-TOTAL:	\$105,680.56

TRAVEL

Four Commission meeting in Anchorage area	\$ 8,004.00
2 - Site inspections (two Anchorage Area members)	460.00
2 - Events (8 days; 2 Anch area Commissioners @ \$1840ea.)	<u>3,680.00</u>
SUB-TOTAL:	\$ 12,144.00

CONTRACTUAL

Postage, Communications, Printing, Advertising and other operating costs.	\$ 15,000.00
Office Space rent	10,800.00
Contractual costs to provide services of an auditor and Investigator.	<u>\$ 15,000.00</u>
SUB-TOTAL:	\$ 40,800.00

SUPPLIES	\$ 2,500.00
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FY 94 TOTAL GENERAL FUND EXPENDITURES	\$161,124.56
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FY 94 REVENUE DETAIL:

- Two (2) six day events:

34,400 players per event (estimate based on 5,700 players per day during each six day event)

Handle of \$963.2 in total receipts at each six-day event based on an average wager of \$28 (Montana's average)

A takeout of 35%, with a State share of 10%, equals generated State Revenues of \$96.3 per event, or \$192.6 for the two events

- \$1.00 per person gate fee for the two events equals \$68.8 in revenue (\$1.00 times 68,800 people equals \$68.8)

COMMITTEE COPY

Various permit fees will be charged by the Racing Commission, pending the adoption of regulations setting those fees, it is not possible to estimate that additional revenue for this fiscal note.

FY 94 ESTIMATED REVENUE TOTAL: \$261,400.00

FY 95 EXPENDITURE DETAIL

PERSONAL SERVICES

Executive Director, PX, Range 22A, 12 months	\$ 72,721.53
Clerk Typist III, PX, Range 8A, 12 months	32,959.03
Auditor, PX, Range 18A, 6 months	28,382.68
Investigator III, PX, Range 18A, 6 months	<u>28,382.68</u>
SUB-TOTAL:	\$162,445.92

TRAVEL

Four Commission meeting in Anchorage area	\$ 8,004.00
3 - Site inspections (by 3 members from Anchorage area and one from Fairbanks)	990.00
(2 Anch. P/D = 230 x 2 inspections = 460)	
(1 Anch. P/D = 115 + FBX Airfare = \$300 + 115 = 530)	
4 - Events (8 days; by 3 members from Anchorage area and one from Fairbanks)	<u>4,510.00</u>
(2 Anch. mbrs.: \$115 x 8 x 2 = 1840)	
(1 Anch. mbr.: \$115 x 8 x 2 = 1840 +	
1 Fbx. mbr.: \$300 + \$115 x 9 (extra day)	
x 2 = 2670)	
SUB-TOTAL:	\$ 13,504.00

CONTRACTUAL

Postage, Communications, Printing, Advertising and other operating costs.	\$ 15,000.00
Office Space rent	<u>10,800.00</u>
SUB-TOTAL:	\$ 25,800.00

SUPPLIES \$ 2,500.00

FY 95 TOTAL GENERAL FUND EXPENDITURES \$204,249.92

FY 95 REVENUE DETAIL:

- Four (4) six day events:

34,400 players per event (estimate)

Handle of \$963.2 in total receipts based on an average wager of \$28
(Montana's average)

A takeout of 35%, with a State share of 10%, equals generated State
Revenues of \$96.3 per event, or \$385.2 for the four estimated events.

- \$1.00 per person gate fee per event generates \$137.6 in revenue (\$1.00 times
34,400 times four events)

- Various permit fees will be assessed and generate revenue; however, pending
the adoption of regulations setting those fees, it is not possible to
identify or estimate those revenues for this fiscal note.

FY 95 ESTIMATED REVENUE TOTAL:

\$522,800.00

STATE OF ALASKA
1991 LEGISLATIVE SESSION

Revision Date: 4/19/91
Title: An Act establishing the Alaska Racing Commission
Sponsor: Representative Larson
Requestor: House Finance

Department Affected: Public Safety
BRU: DPS Statewide Support
Component: Administrative Services (R&I)

COMPONENT SERIAL NO.		5	2	5
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EXPENDITURES/REVENUES: (Thousands of Dollars) (Inflation not Included)

OPERATING	FY 92	FY 93	FY 94	FY 95	FY 96	FY 97
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-

CAPITAL	-0-	-0-	-0-	-0-	-0-	-0-
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REVENUE	-0-	-0-	-0-	-0-	-0-	-0-
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FUNDING: (Thousands of Dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER/PROG RCPT						
TOTAL	-0-	-0-	-0-	-0-	-0-	-0-

POSITIONS:

FULL-TIME	0	0	0	0	0	0
PART-TIME	0	0	0	0	0	0
TEMPORARY	0	0	0	0	0	0

Estimate of current year impact none

ANALYSIS: (Attach a separate page if necessary) CSHB 16(JUD) requires the Department of Public Safety to conduct criminal history records checks of members and employees of the Racing Commission and of license applicants and their employees. As there is a fee for this service, and the DPS budget contains authority to receive and expend these fees, there will be no additional cost to the Department of Public Safety.

Prepared by: Gayle A. Horetski Phone: 465-4322
Division: Commissioner's Office Date: 4/19/91
Approved by Commissioner: Gayle A. Horetski Richard L. Burton
Agency: Department of Public Safety Date: 4/19/91

ALASKA STATE LEGISLATURE
HOUSE BILL NO. 16

HISTORY IN THE HOUSE

1991 1/21	Read first time and referred to: L&C Jud FIN										
2/8	L&C RPT CS(L&C) New Title 4 DP 2 DNP 1 NR 0 AM (3) FN 0FN Previous FN										
3/26	Jud RPT CS(Jud) New Title 1 DP 1 DNP 5 NR 0 AM FN 0FN (3) FN Previous FN										
4/24	FIN RPT CS(Jud) New Title 3 DP 1 DNP 5 NR AM FN 0FN Previous FN										
5/9	Read second time CS(Jud) Adopted Amended										
5/9	Advanced										
5/9	Read third time Return to second for specific amendment										
5/9	<table border="0"> <tr> <td>PASSED</td> <td>EFD Same ___ or</td> </tr> <tr> <td>Yeas 24</td> <td>Yeas 36</td> </tr> <tr> <td>Nays 12</td> <td>Nays 2</td> </tr> <tr> <td>Excused 0</td> <td>Excused 6</td> </tr> <tr> <td>Absent 2</td> <td>Absent 2</td> </tr> </table> <p>___ Intent adopted</p>	PASSED	EFD Same ___ or	Yeas 24	Yeas 36	Nays 12	Nays 2	Excused 0	Excused 6	Absent 2	Absent 2
PASSED	EFD Same ___ or										
Yeas 24	Yeas 36										
Nays 12	Nays 2										
Excused 0	Excused 6										
Absent 2	Absent 2										
	<p>Reconsideration Reconsideration not taken up</p> <table border="0"> <tr> <td>PASSED ON RECON.</td> <td>EFD Same ___ or</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> </table> <p>___ Intent adopted</p>	PASSED ON RECON.	EFD Same ___ or	Yeas	Yeas	Nays	Nays	Excused	Excused	Absent	Absent
PASSED ON RECON.	EFD Same ___ or										
Yeas	Yeas										
Nays	Nays										
Excused	Excused										
Absent	Absent										
5/9 5/9	Reported correctly engrossed Signed by Speaker, to the Senate <i>Rustin Gray</i> Chief Clerk of the House										

HISTORY IN THE SENATE

1991 5/10 5/13	Read first time and referred to: STA, L&C, JUD, FIN changed referral: L&C, JUD, FIN										
	<table border="0"> <tr> <td>RPT() CS DP NR DNP AM</td> <td></td> </tr> <tr> <td>New Title Same Title</td> <td>Previous FN</td> </tr> <tr> <td>FN 0FN</td> <td>To</td> </tr> </table>	RPT() CS DP NR DNP AM		New Title Same Title	Previous FN	FN 0FN	To				
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	Reported correctly engrossed Signed by President, to the House Secretary of the Senate										