
A BILL FOR AN ACT

RELATING TO PUBLIC ACCOUNTANCY.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. The purpose of this Act is to offer greater
2 choice to purchasers of accounting services, making it easier
3 for certified public accountants to provide services to clients
4 in a state other than the certified public accountant's own home
5 state.

6 SECTION 2. Section 466-7, Hawaii Revised Statutes, is
7 amended by amending subsection (c) to read as follows:

8 "(c) The board may grant a temporary permit to actively
9 engage in the practice of public accountancy [~~to~~] or may allow
10 the practice of public accountancy without a temporary permit,
11 in accordance with such rules as the board may adopt, by any
12 person who:

- 13 (1) Has attained eighteen years of age;
- 14 (2) Possesses a history of competence, trustworthiness,
15 and fair dealing;
- 16 (3) Holds a valid license of certified public accountant
17 or of public accountant issued under the laws of
18 another state, or who holds a valid comparable



1 certificate, registration, or license or degree from a
 2 foreign country determined by the board to be a
 3 recognized qualification for the practice of public
 4 accountancy in such other country[+], and does not
 5 reside in this State or maintain an office in this
 6 State;

7 (4) Incidental to the person's practice in such other
 8 state or country, desires to practice public
 9 accountancy in this State on a temporary basis; and

10 (5) Has completed an application.

11 [~~Such permit shall be effective for a period not exceeding three~~
 12 ~~months, and shall specify the nature and extent of the practice~~
 13 ~~so permitted.] Any person practicing pursuant to this section
 14 submits to the jurisdiction of the board and the courts of this
 15 State."~~

16 SECTION 3. Statutory material to be repealed is bracketed
 17 and stricken. New statutory material is underscored.

18 SECTION 4. This Act shall take effect on January 1, 2009.

19

INTRODUCED BY: _____

LA

BA

JAN 15 2008



Report Title:

Accounting; Non-residents

Description:

Authorizes out-of-state certified public accountants to practice temporarily in the State without a license.

