

STAND. COM. REP. NO.

877

Honolulu, Hawaii

FEB 28 , 2019

RE: H.B. No. 1109
H.D. 1

Honorable Scott K. Saiki
Speaker, House of Representatives
Thirtieth State Legislature
Regular Session of 2019
State of Hawaii

Sir:

Your Committee on Consumer Protection & Commerce, to which was referred H.B. No. 1109, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO PUBLIC ACCOUNTANCY,"

begs leave to report as follows:

The purpose of this measure is to:

- (1) Provide Hawaii consumers greater access to certified public accountants by allowing certified public accountants from any state and whose principal place of business is not in this State, to practice in Hawaii without the need to obtain a license and permit; provided they meet specified requirements for practice privilege in this State; and
- (2) Make all certified public accountants practicing accountancy in Hawaii, regardless of state of licensure, subject to the regulatory and enforcement authority of the Board of Public Accountancy.

The Hawaii Society of Certified Public Accountants, Island Plastic Bags, Inc., and several individuals testified in support of this measure. Hawaii Association of Public Accountants; Maui Chamber of Commerce; Niwao & Roberts, CPAs; Taketa, Iwata, Hara & Associates, LLC; Fusato CPA Inc.; Deborah Daniells & Associates,



CPA's, Inc.; Patrick L. Ing, CPA, Inc.; Lisa M Toma Yoshida, CPA, LLC; Eric H. Matsuda, CPA; Sharron Courter CPA, LLC; Gerald M. Tashima, CPA; Frederick W. Gundlach, Esq., CPA; Ed Fong CPA & Associates, LLC; and a few individuals opposed this measure. The Board of Public Accountancy provided comments on this measure.

As affirmed by the record of votes of the members of your Committee on Consumer Protection & Commerce that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1109, H.D. 1, and recommends that it pass Third Reading.

Respectfully submitted on
behalf of the members of the
Committee on Consumer
Protection & Commerce,



ROY M. TAKUMI, Chair



