

State of Arkansas  
94th General Assembly  
Regular Session, 2023

# A Bill

HOUSE BILL 1802

By: Representative Warren

## For An Act To Be Entitled

AN ACT TO AMEND THE MEMBERSHIP OF THE ARKANSAS STATE BOARD OF PUBLIC ACCOUNTANCY; TO AMEND THE LAW CONCERNING THE ARKANSAS STATE BOARD OF PUBLIC ACCOUNTANCY; TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.

## Subtitle

TO AMEND MEMBERSHIP OF THE ARKANSAS STATE BOARD OF PUBLIC ACCOUNTANCY; TO AMEND LAW CONCERNING THE ARKANSAS STATE BOARD OF PUBLIC ACCOUNTANCY; AND TO DECLARE AN EMERGENCY.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 17-12-201 is amended to read as follows:  
17-12-201. Creation – Members.

(a) There is created the Arkansas State Board of Public Accountancy.

(b)(1) The board shall consist of seven (7) members, appointed by the Governor for terms of five (5) years.

(2) ~~Four (4)~~ Five (5) members of the board shall be residents of this state who are certified public accountants. ~~One (1) member shall be a resident public accountant licensed under this chapter during the years there are at least twenty percent (20%) of the original registrants under this chapter reregistered or relicensed. Thereafter, the vacancy shall be filled by a resident who is a certified public accountant.~~

(3) Two (2) members of the board shall be residents of this



state and shall not be actively engaged in or retired from the profession of accounting. ~~One (1) member shall represent consumers, and one (1) member shall be sixty (60) years of age or older and shall represent the elderly.~~

(A) Both members of the board appointed under subdivision (b)(3) of this section shall be appointed from the state at large subject to confirmation by the Senate.

(B) The two (2) positions appointed under subdivision (b)(3) of this section may not be held by the same person. Both shall be full voting members but shall not participate in the grading of examinations.

(c)(1) Vacancies occurring during a term shall be filled by appointment for the unexpired term.

(2) Upon the expiration of the term of office, a member shall continue to serve until his or her successor shall have been appointed and shall have qualified.

(3) The Governor shall remove from the board any professional member whose license has become void or has been revoked or suspended and, after hearing, may remove any member of the board for neglect of duty or other just cause.

(4) ~~No person who has served a full term on the board shall be eligible for reappointment until after the lapse of five (5) years~~ Board members who have completed a full term may be reappointed for one (1) additional five-year term.

(5) Appointment to fill an unexpired term is not to be considered a complete term.

(d) Each member of the board may receive expense reimbursement and stipends in accordance with § 25-16-901 et seq.

SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that the Arkansas State Board of Public Accountancy has experienced an unusual amount of turnover recently due to the untimely death of a board member; that five (5) of the seven (7) board positions need to be filled and it is desirable to retain some experience and institutional knowledge for the proper administration of the board; and that this act is immediately necessary to make immediate appointments for the board to fulfill its duties while providing the flexibility to allow the appointment process to replace several board positions in a manner that

retains institutional knowledge and experience. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on:

(1) The date of its approval by the Governor;

(2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill;  
or

(3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.

**APPROVED: 4/12/23**