

Introduced by Senator De LeónFebruary 24, 2012

An act to add Section 5135 to the Business and Professions Code, relating to accountancy.

LEGISLATIVE COUNSEL'S DIGEST

SB 1405, as introduced, De León. Accountancy: renewal exemption: military service.

Existing law provides for the regulation of various professions and vocations by boards within the Department of Consumer Affairs and for the licensure of individuals in that regard. Existing law authorizes any licensee whose license expired while he or she was on active duty as a member of the California National Guard or the United States Armed Forces to reinstate his or her license without examination or penalty if certain requirements are met. Existing law provides for the licensure and regulation of the practice of accountancy by the California Board of Accountancy. A permit issued to a certified public accountant or a public accountant is subject to a biennial renewal fee.

This bill would instead provide a specific exemption from the biennial renewal fee for a certified public accountant or a public accountant while he or she is engaged in full-time training or active military service. The bill would prohibit the holder of an exempt permit from engaging in the practice of public accountancy. The bill would make the holder of an exempt permit liable for payment of the biennial renewal fee within a specified period after his or her discharge from full-time training or active military service.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 5135 is added to the Business and
2 Professions Code, to read:

3 5135. (a) Notwithstanding Section 114 or any other provision
4 of law, the holder of a permit issued to a certified public accountant
5 or a public accountant shall be exempt from the biennial renewal
6 fee described in Section 5134 while the permitholder is engaged
7 in full-time training or active service in the United States Army,
8 Navy, Air Force, or Marine Corps.

9 (b) The holder of a permit exempt from the biennial renewal
10 fee pursuant to subdivision (a) shall not engage in the practice of
11 public accountancy.

12 (c) An exempt permitholder shall become liable for payment
13 of the biennial renewal fee upon his or her discharge from full-time
14 training or active service and shall have 60 days after his or her
15 discharge date to pay the biennial renewal fee before the
16 delinquency fee is required. Any person who is discharged from
17 full-time training or active service within 60 days of the end of a
18 renewal period is exempt from the payment of the renewal fee for
19 that period.

20 (d) The time spent in full-time training or active service shall
21 not be included in the computation of the five-year period for
22 renewal or reinstatement of licensure as provided in Sections
23 5070.6 and 5070.7.