

March 11, 1980

LB 280

PRESIDENT: Senator DeCamp, would you respond to Senator Murphy's question?

SENATOR MURPHY: Senator, in reading this bill, I note that the statement is made that there may not be a public accountant office that is not under the direction of a CPA. Does this mean that we are eliminating all accountants other than CPA offices? Can there be a run of the mill public accountant?

SENATOR DeCAMP: Yes, sure. What was going on was people would advertise or put on the window or whatever CPA office and in fact a CPA in many cases may have done nothing more than walked in and out the door once a week or once a day or whatever rather than having it maintained and operated by a certified public accountant. When you go into a certified public accountant's office, you expect to get a certified public accountant, just like when you go into a doctor's office, if he is going to run the whole thing with a physician's assistant, you want to know it. You don't want him held out as a certified public accountant. That is the only intent there, Senator.

SENATOR MURPHY: Well, John, if you would take a look at Section 5 of the committee amendment, the substitute bill, and just take a quick look at it and tell me if I am reading it in error because to me it is saying that there may not be a public accountant unless there is a CPA in charge of that office.

SENATOR DeCAMP: Why don't we hold this and I will check out to make sure because it was written by the State Board of Accountancy, as I recall, the amendment was so let me have them check it out, is that okay?

SENATOR MURPHY: I would appreciate it very much, thank you.

SENATOR DeCAMP: Sure enough.

PRESIDENT: The question is, Senator DeCamp, are you moving the bill then?

SENATOR DeCAMP: Pass over it, is that okay until they check that out and make sure it doesn't have a mistake.

PRESIDENT: Any objection?

SENATOR DeCAMP: Since last night I have gotten gun-shy.