

can occur when there is conduct discreditable to the public accounting profession. The committee felt this language was vague. It gave no genuine notice to a practitioner that, in fact, any serious violation of an ethical or legal standard was contemplated in the other nine subsections and, therefore, subsection 10 was a catchall of such a vague quality that it was really unfair to make practitioners operate under that kind of a standard. Lastly, we added the emergency clause for the specific purpose of allowing the existing or planned annual register to be published under the auspices of this bill and, therefore, to save themselves the inefficient and uneconomical publishing as they currently do in July and moving that to December. If we act quickly then they will be able to do that. They will not be forced into publishing this July that annual register but may wait until December. Those are the committee amendments and I would move their adoption.

SPEAKER MARVEL: The motion is the adoption of the committee amendments to LB 92. All those in favor of that motion vote aye, opposed vote no. Record.

CLERK: 28 ayes, 0 nays on adoption of committee amendments, Mr. President.

SPEAKER MARVEL: Okay, the motion now is the advancement of LB 92. Senator Fenger, do you wish to explain the bill?

SENATOR FENGER: Mr. Chairman, members of the body, the purpose of LB 92 is to bring the statutes into conformity with legislation passed in 1979. Last year the Legislature passed a committee bill, LB 280, on a vote of forty-eight to nothing. That bill was vetoed after the session was adjourned. I have been advised that all the objectionable material has been removed and this bill considered today, LB 92, as introduced is a carbon copy without that objectionable material. Now as amended this bill accomplishes three things. It brings the statutes into conformity with that legislation passed in 1979. It does provide for a smoother rotation of membership on the Board of Public Accountancy. Thirdly, it contains a unique feature what I consider a privilege to offer to this body in that it allows for the reduction in the maximum fee chargeable to holders of inactive registrations. The bill contains, as amended, the emergency clause so that there will be time hopefully to print a register in July as prescribed. Mr. Chairman, I move the advancement of LB 92 to # & R.

SPEAKER MARVEL: The motion is the advancement of LB 92 as amended. All those in favor of that motion vote aye, opposed vote no. Record.