

HOUSE BILL NO. 1166
SENATE GOVERNMENT AND VETERANS AFFAIRS COMMITTEE
Testimony of Mandy Harlow
Executive Director of the North Dakota State Board of Accountancy

The North Dakota State Board of Accountancy is proposing an amendment which would exempt the Board from the language in House Bill No. 1166. North Dakota Century (N.D.C.C.) chapter 43-02.2, which governs the practice of accountancy in the State of North Dakota, already allows for licensure mobility based on substantial equivalency. As of today, all fifty-five of the United States CPA jurisdictions are considered substantially equivalent.

Under N.D.C.C. ch. 43-02.2, a CPA who is licensed and in good standing in another state that moves to North Dakota can apply for licensure under the Reciprocal/Substantial Equivalent application process. Once the Board has received and approved all the application material, the Board of Accountancy issues the CPA a license to practice in North Dakota.

Licensure by reciprocity is an expedited process that allows the Board to quickly issue a license to applicants who are licensed and in good standing in another state. As a result, the Board of Accountancy is asking for an exemption from the language in House Bill No. 1166 because state law already allows for a similar expedited process.

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1166

Page 3, line 20, remove "state board of accountancy,"

Page 4, line 3, remove "state board of accountancy,"