

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995

A Bill

SENATE BILL

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4 By: Senators Hardin and Mahony

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For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE 17-12-507 TO AUTHORIZE THE
9 STATE BOARD OF PUBLIC ACCOUNTANCY TO DETERMINE WHAT
10 CONSTITUTES A QUALITY REVIEW FOR PURPOSES OF RENEWING A
11 PERMIT TO PRACTICE PUBLIC ACCOUNTING; AND FOR OTHER
12 PURPOSES."

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Subtitle

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15 "TO AUTHORIZE STATE BOARD OF PUBLIC
16 ACCOUNTANCY TO DETERMINE WHAT
17 CONSTITUTES A QUALITY REVIEW FOR
18 PURPOSES OF RENEWING A PERMIT TO
19 PRACTICE PUBLIC ACCOUNTING."

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

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23 SECTION 1. Arkansas Code 17-12-507(a) is amended to read as follows:

24 "(a) The State Board of Public Accountancy may by rule require as a
25 condition for the renewal of a permit to practice public accounting a quality
26 review of each practice unit maintained in this state. If the board requires
27 a quality review, it shall by rule specify what constitutes a quality
28 review."

29 SECTION 2. All provisions of this act of a general and permanent
30 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
31 Code Revision Commission shall incorporate the same in the Code.

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33 SECTION 3. If any provision of this act or the application thereof to
34 any person or circumstance is held invalid, such invalidity shall not affect
35 other provisions or applications of the act which can be given effect without

1 the invalid provision or application, and to this end the provisions of this
2 act are declared to be severable.

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4 SECTION 4. All laws and parts of laws in conflict with this act are
5 hereby repealed.

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