

MOBILITY LEGISLATION

The crazy and exciting journey of the Mobility bill, which ultimately passed at 11:40 p.m. on the last day of the session, is now complete. The bill began the journey as SB 473 and met its demise (97-68) on Wednesday, April 2, on the House floor. It eventually became HCC 1055.

On Thursday, the legislature was not in session. A compromise was reached in the House, a separate bill (with permission to amend) was secured, and the amendment with our SB 473 language in total was placed into the bill. On Friday April 4th, the last day of session, our lobbyist Skin Edge, was able to move the amended (substitute bill) through the House and then back to the Senate for concurrence. This was an amazing feat! As mentioned, the bill passed its last hurdle at approximately 11:40 p.m. on Friday.

Passing this bill, with some compromises along the way (see below) is a fantastic day for the profession in Georgia. I thank our task force that worked so hard on this bill, with special thanks to **Donnie Roland, Sam Johnson, Mike Skinner and Scott Voynich**, who were able, on short notice, to drop what they were doing (tax returns!) and call legislators, send an email, or advise me. They were invaluable in this process. Our President, **Paula Mooney**, did a masterful job of presenting the bill to the House sub-committee and made countless phone calls to seek favorable opinion on the bill. **Many, many thanks to each and every GSCPA member that contacted their legislator on behalf of this effort. Your time and efforts were needed and much appreciated.**

Very special thanks to **Senator Mitch Seabaugh**, for his tireless efforts to champion the bill in the Senate and to fight for it in the House as well. He was terrific. **Rep. Steve Tumlin** spent many, many hours on this bill and was always at the table to communicate; Rep. Tumlin spoke in favor of the bill in House Committees and presented the bill on the House floor. Both of these legislators deserve our thanks in every way possible. **Rep. Howard Mosby** and **Rep. David Knight** were supporters of the bill as well. Other legislators deserving our thanks are **Senator David Shafer, Senator Don Balfour, Rep. Calvin Hill, Rep. James Mills, and Rep. Jay Roberts.**

Lastly, thank you to our **lobbyist Skin Edge**, who even after the bill was defeated on Wednesday, did not give up and fought successfully to revive the bill.

We will now enter the summer months to assist the state board of accountancy to create rules and policies to enact the bill. This is an important phase, and the GSCPA has pledged to do as much as possible to publicize the Public Hearings on Rules, and to assist in every way possible.

Amendments and compromises along the way:

Amendment number 1: Changes the implementation date to July 1, 2009. This change allows time to do further work on the bill in the 2009 session *if needed* and also allows the State Board of Accountancy ample time to hold hearings and create rules and policies to implement the aspects of the bill that are new to Georgia. The two main areas for rules to be written are a change in the experience requirement in Georgia to mirror that of the Uniform Accountancy Act (UAA) and to allow non-CPA partners in firms (up to 49 percent interest) also consistent with the UAA. These two provisions were needed to move Georgia into the latest regulatory model and become a "substantially equivalent" state and be able to participate nationally in the Mobility movement.

Amendment number 2: Language was added under "definitions" of Compilation and Review to make certain nothing in the definition of Attest infringed on non-certified accountants rights to do reviews of financial statements.

Amendment 3: A compromise was made to amend the bill to allow for Mobility only with another state that is substantially equivalent to Georgia and offers Mobility to Georgia CPAs. While this is not our first choice in accomplishing the concept of CPA license Mobility from state to state, it is a workable compromise in that all of the Southeast states will likely have Mobility in place by 2009 legislative session; moreover, Mobility is moving at a rapid pace around the country, so most states will have Mobility in the very near future. It also saved our foundation pieces, which are the change in the experience requirement and to allow non-CPA owners in CPA firms (up to 49 percent). It also sends a positive message to other states that are in process or about to drop bills in their legislatures; we hope our bill will assist in keeping momentum moving on Mobility around the country.

Gary Julian
Executive Director