

SENATE BILL 473:

*Sponsored by Senator Seabuagh and Senator Shafer
Assigned to Senate Committee on Regulated Industries.*

Mobility:

- The need for CPAs to work across state borders, on a temporary basis without notifying, registering, or obtaining a permit to practice on a temporary basis.
- Similar to a drivers license. If one moves to a state, one gets that state's valid drivers license. Same with the CPA license.
- Each state has the right to give citations to drivers that break the law in their state. Same with the Georgia State Board of Accountancy.
- The Mobility issue is in response to clients requiring the right CPA for the job at the right time, regardless of state borders.
- This bill is part of a national effort to harmonize regulation of CPAs and qualifications to enter the profession. The Uniform Accountancy Act is the vehicle that is being used and Substantial Equivalency of CPA requirements is the platform of Mobility.
- This effort in Georgia has the approval and endorsement of:
 - The Georgia Society of CPAs Board of Directors
 - The Georgia Society of CPAs state wide Leadership Council
 - The Georgia State Board of Accountancy
 - The National Association of State Boards of Accountancy
 - The American Institute of Certified Public Accountants
- The task force that worked on this issue included three past presidents of the State Board of Accountancy (one of which serves on the board of the National Association of State Boards of Accountancy). Much time and effort has been put forth on this issue and great expertise in regulation of CPAs and today's practice trends was assembled at the table to work on this issue.
- Georgia has always been a leader amongst states in change and implementing national standards at the state level. Mobility is of major importance to the profession and to CPA firms in Georgia.