

# **WEST VIRGINIA LEGISLATURE**

## **2016 REGULAR SESSION**

**Introduced**

### **House Bill 4312**

BY DELEGATES HOWELL, ARVON, BLAIR, R. PHILLIPS,  
HILL, HARTMAN, STANSBURY, MCGEEHAN, R. SMITH,  
HAMRICK AND MORGAN

[Introduced January 27, 2016; Referred  
to the Committee on Government Organization]

1 A BILL to amend and reenact §30-9-3 of the Code of West Virginia, 1931, as amended, relating  
2 to adding citizen members to the Board of Accountancy; and providing for the  
3 disqualification of citizen members who become licensees.

*Be it enacted by the Legislature of West Virginia:*

1 That §30-9-3 of the Code of West Virginia, 1931, as amended, be amended and reenacted  
2 to read as follows:

### **ARTICLE 9. ACCOUNTANTS.**

#### **§30-9-3. Board of Accountancy; appointment; terms, qualifications of members; removal of members; compensation of members.**

1 (a) The West Virginia Board of Accountancy is hereby continued.

2 (b) (1) Commencing with the board terms beginning July 1, ~~2004~~ 2016, the board shall  
3 consist of seven members appointed for terms of three years by the Governor with the advice and  
4 consent of the Senate. ~~Five~~ Three members must be certified public accountants; ~~one member~~  
5 ~~must be a public accountant so long as twenty-five or more public accountants are registered by~~  
6 ~~the board, but if there are fewer than twenty-five public accountants registered by the board, then~~  
7 ~~the member may be either a public accountant or a certified public accountant~~ three members  
8 must be retired, inactive, or emeritus members under the provisions of this article, and may not  
9 be licensed to practice under the provisions of this article; and one member must be a citizen  
10 member who is a resident of this state, who is not licensed under the provisions of this article and  
11 who also is not a bookkeeper, enrolled agent or a person who provides or offers to provide to the  
12 public any bookkeeping, tax preparation, financial advisory or insurance service: *Provided*, That  
13 the members of the board in office on July 1, ~~2004~~ 2016, shall continue to serve until their  
14 respective terms expire.

15 (2) Each licensed member of the board, at the time of his or her appointment, must have  
16 held a license in this state for a period of not less than five years immediately preceding the

17 appointment and each member must be a resident of this state during the appointment term.

18 (3) Each appointment of a public accountant, whether for a full term or to fill a vacancy,  
19 must be made by the Governor from among three nominees selected by the West Virginia public  
20 accountants association and each appointment of a certified public accountant, whether for a full  
21 term or to fill a vacancy, must be made by the Governor from among three nominees selected by  
22 the West Virginia society of certified public accountants: *Provided*, That when the appointment of  
23 a certified public accountant is to fill the seat held on July 1, ~~2004~~ 2016, by a public accountant,  
24 then the appointment, whether for a full term or to fill a vacancy, must be made by the Governor  
25 from among three nominees selected by the West Virginia Public Accountants Association. When  
26 the appointment is for a full term, the nominations must be submitted to the Governor not later  
27 than eight months prior to the date on which the appointment will become effective. When the  
28 appointment is to fill a vacancy, the nominations must be submitted to the Governor within ten  
29 days after a request for the nominations has been made by the Governor to the president of the  
30 West Virginia society of certified public accountants or president of the West Virginia public  
31 accountants association. If the society or the association fails to submit to the Governor  
32 nominations for an appointment in accordance with the requirements of this section, the Governor  
33 may make the appointment without the nominations.

34 (c) No member may serve more than two consecutive full terms, and any member having  
35 served two full terms may not be appointed for one year after completion of his or her second full  
36 term. A member shall continue to serve until his or her successor has been appointed and  
37 qualified.

38 (d) If a board member is unable to complete a term, the Governor shall appoint a person  
39 of similar qualifications to complete the unexpired term: *Provided*, That if the board member is a  
40 certified public accountant or public accountant, the Governor shall appoint a person from any  
41 nominees submitted pursuant to subdivision (3), subsection (b) of this section. Each vacancy  
42 occurring on the board must be filled by appointment within sixty days after the vacancy is created.

43 (e) The Governor may remove any member from the board for neglect of duty,  
44 incompetency or official misconduct.

45 (f) Any licensed member of the board shall immediately and automatically forfeit his or her  
46 membership if he or she has his or her certificate or registration suspended or revoked by the  
47 board; any member who is unlicensed or who holds a retired, inactive, or emeritus license  
48 immediately and automatically forfeits his or her membership on the board if he or she obtains an  
49 active license that would permit him or her to practice under the provisions of this article, or obtains  
50 a similar license from another jurisdiction, and any member of the board shall immediately and  
51 automatically forfeit his or her membership if he or she is convicted of a felony under the laws of  
52 any state or the United States, or becomes a nonresident of this state.

53 (g) Each member of the board shall receive compensation and expense reimbursement  
54 in accordance with section eleven, article one of this chapter.

NOTE: The purpose of this bill is to add citizen and nonpracticing members to the board and to provide for their removal upon obtaining an active license.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.