

Amendment No. 486

Senate Amendment to Senate Bill No. 128	(BDR 54-518)
Proposed by: Senate Committee on Commerce and Labor	
Amends: Summary: No Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes	

Adoption of this amendment will REMOVE the 2/3s majority vote requirement from S.B. 128.

ASSEMBLY ACTION				Initial and Date	SENATE ACTION				Initial and Date
Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____	Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____
Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____
Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____	Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) variations of green bold underlining is language proposed to be added in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill proposed to be retained in this amendment.

IK/EGO



Date: 4/21/2019

S.B. No. 128—Revises provisions governing the administration of occupational licensing boards. (BDR 54-518)



SENATE BILL NO. 128—COMMITTEE ON COMMERCE AND LABOR

(ON BEHALF OF THE SUNSET SUBCOMMITTEE
OF THE LEGISLATIVE COMMISSION)

PREFILED FEBRUARY 1, 2019

Referred to Committee on Commerce and Labor

SUMMARY—Revises provisions governing the administration of occupational licensing boards. (BDR 54-518)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: Yes.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to occupational licensing boards; ~~authorizing certain occupational licensing boards to contract for the acceptance of credit cards, debit cards or electronic transfers of money for certain payments or to participate in such a contract entered into by the Director of the Office of Finance;~~ revising provisions governing ~~the forms of payment authorized to be accepted by the State Board of Landscape Architecture; revising provisions governing the review of complaints filed with the State Board of Landscape Architecture;~~ the registration by the Nevada State Board of Accountancy of partnerships, corporations, limited-liability companies and sole proprietorships; requiring the Board of Medical Examiners to report certain additional licensure information; requiring members of the Nevada Physical Therapy Board to attend certain training; abolishing the State Barbers' Health and Sanitation Board and transferring its powers and duties to the State Board of Cosmetology; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

~~Existing law authorizes certain state agencies to enter into a contract with issuers of credit cards or debit cards, or with operators of systems that provide for the electronic transfer of money, to provide for the acceptance of credit cards, debit cards or electronic transfers of money by such state agencies. (NRS 353.1465, 353.1466) Section 1 of this bill authorizes certain occupational licensing boards to enter into such contracts with issuers of credit cards or debit cards, or with operators of systems that provide for the electronic transfer of money, to provide for the acceptance of such forms of payment by such occupational licensing boards or to participate in such a contract entered into by the Director of the Office of Finance. Section 2 of this bill makes a conforming change to specifically authorize the State Board to accept credit cards, debit cards and electronic transfers of money in addition to checks, cashier's checks and money orders.~~

~~Existing law requires the President or a designated member of the State Board of Landscape Architecture to consider each complaint filed with the State Board and make a recommendation to the State Board if it appears further proceedings are warranted. (NRS 623A.305) Section 3 of this bill requires the Executive Director of the State Board to perform such duties.]~~

Existing law grants practice privileges in this State to a natural person who holds a valid license as a certified public accountant in another state, territory or possession of the United States or the District of Columbia. (NRS 628.033, 628.315) Such a natural person is not required to obtain a certificate of certified public accountant or a permit to engage in the practice of public accounting from the Nevada State Board of Accountancy but is required to consent to certain specified conditions, including consent to the disciplinary authority of the Board. (NRS 628.315) Section 3.15 of this bill extends the authority of the Board to grant such practice privileges to a certified public accounting firm organized as a partnership, corporation or limited-liability company or a sole proprietorship which holds a valid registration in good standing from another state, territory or possession of the United States or the District of Columbia. Such a certified public accounting firm is not required to register with the Board, but is required to consent to the same conditions as natural persons, such as consent to the disciplinary authority of the Board. Sections 3.1 and 3.25-3.85 of this bill make conforming changes. Section 3.2 exempts certain entities whose sole business is preparing tax returns and related schedules from the requirement of registration.

Existing law requires the Board of Medical Examiners to maintain records pertaining to applicants to whom licenses have been issued or denied by the Board. (NRS 630.220) Existing law also requires the Board of Medical Examiners to report certain licensure information relating to veterans and service members. (NRS 417.0194, 622.120) Section 3.9 of this bill requires the Board of Medical Examiners to submit an annual report to the Legislature containing certain information relating to applicants for licensure by endorsement by the Board who are members of the Armed Forces of the United States, veterans and certain family members of veterans or members of the Armed Forces of the United States.

Section 4 of this bill requires each new member of the Nevada Physical Therapy Board to attend certain training, which existing law requires the Attorney General to provide to members of occupational licensing boards. (NRS 622.200)

Existing law authorizes the State Barbers' Health and Sanitation Board to regulate the profession of barbering. (NRS 643.010) Sections 4.1, 4.2 and subsection 2 of section 5 of this bill abolish the State Barbers' Health and Sanitation Board, effective 1 year after passage and approval of this bill, and transfer its powers and duties to regulate barbering to the State Board of Cosmetology.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. ~~[Chapter 622 of NRS is hereby amended by adding thereto a new section to read as follows:~~

~~1. A licensing board may:~~

~~(a) Enter into a contract with an issuer of credit cards or debit cards or an operator of a system that provides for the electronic transfer of money to provide for the acceptance of credit cards, debit cards or electronic transfers of money by the licensing board; or~~

~~(b) Upon approval of the Director of the Office of Finance, participate in a contract entered into by the Director pursuant to NRS 353.1466.~~

~~2. If the issuer or operator charges the licensing board a fee for each use of a credit card or debit card or for each electronic transfer of money, the licensing board may require the cardholder or the person requesting the electronic transfer~~

~~of money to pay a convenience fee when appropriate and authorized. The total convenience fees charged by the licensing board in a fiscal year must not exceed the total amount of fees charged to the licensing board by the issuer or operator in that fiscal year.~~

~~3. As used in this section:~~

~~(a) "Cardholder" means the person or organization named on the face of a credit card or debit card to whom or for whose benefit the credit card or debit card is issued by an issuer.~~

~~(b) "Convenience fee" means a fee paid by a cardholder or person requesting the electronic transfer of money to a licensing board for the convenience of using the credit card or debit card or the electronic transfer of money to make such payment.~~

~~(c) "Credit card" means any instrument or device, whether known as a credit card or credit plate or by any other name, issued with or without a fee by an issuer for the use of the cardholder in obtaining money, property, goods, services or anything else of value on credit.~~

~~(d) "Debit card" means any instrument or device, whether known as a debit card or by any other name, issued with or without a fee by an issuer for the use of the cardholder in depositing, obtaining or transferring funds.~~

~~(e) "Electronic transfer of money" has the meaning ascribed to it in NRS 463.01473.~~

~~(f) "Issuer" means a business organization, financial institution or authorized agent of a business organization or financial institution that issues a credit card or a debit card.~~

~~(g) "Licensing board" means a board created by the provisions of chapters 623 to 625A, inclusive, 628, 630 to 644A, inclusive, 648, 654 and 656 of NRS.]~~
(Deleted by amendment.)

Sec. 2. ~~[NRS 623A.240 is hereby amended to read as follows:~~

~~623A.240 1. The following fees must be prescribed by the Board and must not exceed the following amounts:~~

Application fee.....	\$200.00
Examination fee.....	100.00,
	plus the actual
	cost of the
	examination
Certificate of registration.....	25.00
Annual renewal fee.....	200.00
Reinstatement fee.....	300.00
Delinquency fee.....	50.00
Change of address fee.....	10.00
Copy of a document, per page.....	.25

~~2. In addition to the fees set forth in subsection 1, the Board may charge and collect a fee for the expedited processing of a request or for any other incidental service it provides. The fee must not exceed the cost incurred by the Board to provide the service.~~

~~3. The Board may authorize a landscape architect intern to pay the application fee or any portion of that fee during any period in which he or she is the holder of a certificate to practice as a landscape architect intern. If a landscape architect intern pays the fee or any portion of the fee during that period, the Board shall credit the amount paid towards the entire amount of the application fee for the certificate of registration required pursuant to this section.~~

~~4. The fees prescribed by the Board pursuant to this section must be paid in United States currency in the form of a check, cashier's check or money order [.] or, if the Board has entered into or is participating in a contract pursuant to section 1 of this act, in any other form of payment authorized pursuant to section 1 of this act. If any [check] form of payment submitted to the Board is dishonored upon presentation for payment, repayment of the fee, including the fee for [a] any returned [check] payment in the amount established by the State Controller pursuant to NRS 353C.115, must be made by money order or certified check.~~

~~5. The fees prescribed by the Board pursuant to this section are nonrefundable.] (Deleted by amendment.)~~

Sec. 3. [NRS 623A.305 is hereby amended to read as follows:]

~~623A.305 1. When a complaint is filed with the Executive Director of the Board, it must be considered by the [President] Executive Director of the Board, for a member of the Board designated by the President.] If it appears to the [President or the person designated by the President] Executive Director that further proceedings are warranted, he or she shall report the results of the investigation together with a recommendation to the Board in a manner which does not violate the right of the person charged in the complaint to due process in any later hearing on the complaint.~~

~~2. The Board shall promptly make a determination with respect to each complaint reported to it by the [President or a person designated by the President] Executive Director and shall dismiss the complaint or proceed with disciplinary action pursuant to chapter 622A of NRS.] (Deleted by amendment.)~~

Sec. 3.1. NRS 628.023 is hereby amended to read as follows:

628.023 "Practice of public accounting" means the offering to perform or the performance by a holder of a live permit or a natural person or certified public accounting firm granted practice privileges pursuant to NRS 628.315, for a client or potential client, of one or more services involving the use of skills in accounting or auditing, one or more services relating to advising or consulting with clients on matters relating to management or the preparation of tax returns and the furnishing of advice on matters relating to taxes.

Sec. 3.15. NRS 628.315 is hereby amended to read as follows:

628.315 1. Except as otherwise provided in this chapter, a natural person who holds a valid license in good standing as a certified public accountant or a certified public accounting firm organized as a partnership, corporation or limited-liability company or a sole proprietorship which holds a valid registration in good standing from any state other than this State shall be deemed to be a certified public accountant or certified public accounting firm for all purposes under the laws of this State other than this chapter.

2. A natural person or certified public accounting firm granted practice privileges pursuant to subsection 1 is not required to obtain ~~[.]~~, as applicable:

(a) A certificate pursuant to NRS 628.190; ~~[or]~~

(b) A permit pursuant to NRS 628.380 ~~[.]~~; or

(c) A registration pursuant to NRS 628.335.

3. A natural person granted practice privileges pursuant to subsection 1 and a partnership, corporation, limited-liability company or sole proprietorship that employs such a natural person or a certified public accounting firm granted practice privileges pursuant to subsection 1 shall be deemed to consent, as a condition of the grant of such practice privileges:

(a) To the personal and subject matter jurisdiction, and disciplinary authority, of the Board.

(b) To comply with the provisions of this chapter and the regulations of the Board.

(c) That, in the event that the license from the state wherein the ~~the natural person's~~ principal place of business of the natural person or certified public accounting firm is located becomes invalid ~~if the~~ or not in good standing;

(1) The natural person will cease offering or engaging in the practice of professional public accounting in this State individually and on behalf of a partnership, corporation, limited-liability company or sole proprietorship if; or

(2) The certified public accounting firm will cease offering or engaging in the practice of public accounting in this State.

(d) To the appointment of the state board that issued the license as the agent upon whom process may be served in any investigation, action or proceeding by the Board relating to ~~the~~;

(1) The natural person or the partnership, corporation, limited-liability company or sole proprietorship ~~by the Board~~;

~~4. A natural person granted practice privileges pursuant to subsection 1 may perform attest services for a client having his or her home office in this State only if the partnership, corporation, limited liability company or sole proprietorship that employs the person is registered pursuant to NRS 628.335.] that employs the natural person; or~~

(2) The certified public accounting firm.

Sec. 3.2. NRS 628.335 is hereby amended to read as follows:

628.335 1. The Board shall grant or renew registration to a partnership, corporation ~~if~~ or limited-liability company ~~for sole proprietorship~~ that demonstrates its qualifications therefor in accordance with this chapter.

2. ~~[A]~~ Except as otherwise provided in subsection 3, a partnership, corporation or limited-liability company with an office in this State shall register with the Board if the partnership, corporation or limited-liability company:

(a) Performs attest services;

(b) Performs compilation services;

(c) Is engaged in the practice of public accounting; or

(d) Is styled and known as a certified public accountant or uses the abbreviation "C.P.A."

3. ~~[A]~~ An entity that is organized as a partnership, corporation ~~if~~ or limited-liability company ~~for sole proprietorship that does not have an office in this State:~~

~~(a) Shall register with the Board if the partnership, corporation, limited liability company or sole proprietorship performs attest services for a client having his or her home office in this State.~~

~~(b) May practice public accounting, may perform compilation services or other professional services within the practice of public accounting other than attest services for a client having his or her home office in this State, may be styled and known as a certified public accountant and may use the title or designation "certified public accountant" and the abbreviation "C.P.A." without registering with the Board if:~~

~~(1) Persons who are certified public accountants in any state constitute a simple majority, in terms of financial interests and voting rights of all partners, shareholders, officers, members and principals thereof, of the ownership of the partnership, corporation, limited liability company or sole proprietorship;~~

~~(2) The partnership, corporation, limited liability company or sole proprietorship complies with the provisions of subsection 5 of NRS 628.325, if applicable;~~

~~(3) A natural person granted practice privileges pursuant to NRS 628.315 practices such public accounting or performs such compilation services or such other professional services within the practice of public accounting for the client having his or her home office in this State; and~~

~~(4) The partnership, corporation, limited liability company or sole proprietorship can lawfully perform such services in the state where the natural person described in subparagraph (3) has his or her principal place of business.~~

~~4. A natural person granted practice privileges pursuant to NRS 628.315 must not be required to obtain a permit from this State pursuant to NRS 628.380 if the person performs such professional services for:~~

~~(a) Which a partnership, corporation, limited liability company or sole proprietorship is required to register pursuant to subsection 2 or 3; or~~

~~(b) A partnership, corporation or limited liability company registered pursuant to the provisions of NRS 628.325.~~ is not required to register with the Board pursuant to this section if:

(a) The entity is not styled or known as a firm of certified public accountants;

(b) The entity is not using the title or designation "certified public accountant" or the abbreviation "C.P.A."; and

(c) The sole business of the entity is preparing tax returns or schedules in support of tax returns.

Sec. 3.25. NRS 628.340 is hereby amended to read as follows:

628.340 1. A partnership required to register with the Board pursuant to NRS 628.335 must meet the following requirements:

(a) At least one general partner must be ~~either~~ a certified public accountant of this State in good standing. ~~[or, if the partnership is required to register pursuant to paragraph (a) of subsection 3 of NRS 628.335, a natural person granted practice privileges pursuant to NRS 628.315.]~~

(b) Each partner who is a resident of this State and is personally and regularly engaged within this State in the practice of public accounting as a member thereof, or whose principal place of business is in this State and who is engaged in the practice of ~~[professional]~~ public accounting in this State, must be a certified public accountant of this State in good standing.

(c) Each partner who is personally and regularly engaged in the practice of public accounting in this State must be ~~either~~ a certified public accountant of this State in good standing. ~~[or, if the partnership is required to register pursuant to paragraph (a) of subsection 3 of NRS 628.335, a natural person granted practice privileges pursuant to NRS 628.315.]~~

(d) Each partner who is regularly engaged in the practice of public accounting within the United States must be a certified public accountant in good standing of some state or jurisdiction of the United States.

(e) Each manager in charge of an office of the partnership in this State must be ~~either~~ a certified public accountant of this State in good standing. ~~[or a natural person granted practice privileges pursuant to NRS 628.315.]~~

(f) A corporation or limited-liability company which is registered pursuant to NRS 628.343 or 628.345 may be a partner, and a partnership which is registered pursuant to this section may be a general partner, in a partnership engaged in the practice of public accounting.

2. Application for registration must be made upon the affidavit of ~~either~~ a general partner who holds a live permit to practice in this State as a certified public accountant. ~~[or, if the partnership is required to register pursuant to paragraph (a) of subsection 3 of NRS 628.335, a natural person granted practice privileges pursuant to NRS 628.315.]~~ The Board shall determine whether the applicant is eligible for registration and may charge an initial fee and an annual renewal fee set by the Board by regulation. A partnership which is so registered may use the words "certified public accountants" or the abbreviation "C.P.A.'s" or "CPA's" in connection with its partnership name. Notice must be given to the Board within 1

month after the admission to or withdrawal of a partner from any partnership so registered.

Sec. 3.3. NRS 628.343 is hereby amended to read as follows:

628.343 1. A corporation required to register with the Board pursuant to NRS 628.335 shall comply with the following requirements:

(a) The sole purpose and business of the corporation must be to furnish to the public services not inconsistent with this chapter or the regulations of the Board, except that the corporation may invest its money in a manner not incompatible with the practice of public accounting.

(b) The principal officer of the corporation and any officer or director having authority over the practice of public accounting by the corporation must be a certified public accountant of ~~some state~~ **this State** in good standing.

(c) At least one shareholder of the corporation must be ~~either~~ a certified public accountant of this State in good standing. ~~for, if the corporation is required to register pursuant to paragraph (a) of subsection 3 of NRS 628.335, a natural person granted practice privileges pursuant to NRS 628.315.~~

(d) Each manager in charge of an office of the corporation in this State and each shareholder or director who is regularly and personally engaged within this State in the practice of public accounting must be ~~either~~ a certified public accountant of this State in good standing. ~~for, if the corporation is required to register pursuant to paragraph (a) of subsection 3 of NRS 628.335, a natural person granted practice privileges pursuant to NRS 628.315.~~

(e) In order to facilitate compliance with the provisions of this section relating to the ownership of stock, there must be a written agreement binding the shareholders or the corporation to purchase any shares offered for sale by, or not under the ownership or effective control of, a qualified shareholder. The corporation may retire any amount of stock for this purpose, notwithstanding any impairment of its capital, so long as one share remains outstanding.

(f) The corporation shall comply with other regulations pertaining to corporations practicing public accounting in this State adopted by the Board.

2. Application for registration must be made upon the affidavit of ~~either~~ a shareholder who holds a live permit to practice in this State as a certified public accountant. ~~for, if the corporation is required to register pursuant to paragraph (a) of subsection 3 of NRS 628.335, a natural person granted practice privileges pursuant to NRS 628.315.~~ The Board shall determine whether the applicant is eligible for registration and may charge an initial fee and an annual renewal fee set by the Board by regulation. A corporation which is so registered may use the words "certified public accountants" or the abbreviation "C.P.A.'s" or "CPA's" in connection with its corporate name. Notice must be given to the Board within 1 month after the admission to or withdrawal of a shareholder from any corporation so registered.

Sec. 3.35. NRS 628.345 is hereby amended to read as follows:

628.345 1. A limited-liability company required to register with the Board pursuant to NRS 628.335 shall comply with the following requirements:

(a) The sole purpose and business of the limited-liability company must be to furnish to the public services not inconsistent with this chapter or the regulations of the Board, except that the limited-liability company may invest its money in a manner not incompatible with the practice of public accounting.

(b) The manager, if any, of the limited-liability company must be a certified public accountant of ~~some state~~ **this State** in good standing.

(c) At least one member of the limited-liability company must be ~~either~~ a certified public accountant of this State in good standing. ~~for, if the limited liability~~

~~company is required to register pursuant to paragraph (a) of subsection 3 of NRS 628.335, a natural person granted practice privileges pursuant to NRS 628.315.]~~

(d) Each person in charge of an office of the limited-liability company in this State and each member who is regularly and personally engaged within this State in the practice of public accounting must be ~~either~~ a certified public accountant of this State in good standing. ~~for, if the limited liability company is required to register pursuant to paragraph (a) of subsection 3 of NRS 628.335, a natural person granted practice privileges pursuant to NRS 628.315.]~~

(e) In order to facilitate compliance with the provisions of this section relating to the ownership of interests, there must be a written agreement binding the members or the limited-liability company to purchase any interest offered for sale by, or not under the ownership or effective control of, a qualified member.

(f) The limited-liability company shall comply with other regulations pertaining to limited-liability companies practicing public accounting in this State adopted by the Board.

2. Application for registration must be made upon the affidavit of the manager or a member of the limited-liability company. The affiant must hold a live permit to practice in this State as a certified public accountant. ~~for, if the limited liability company is required to register pursuant to paragraph (a) of subsection 3 of NRS 628.335, be a natural person granted practice privileges pursuant to NRS 628.315.]~~ The Board shall determine whether the applicant is eligible for registration and may charge an initial fee and an annual renewal fee set by the Board by regulation. A limited-liability company which is so registered may use the words "certified public accountants" or the abbreviation "C.P.A.'s" or "CPA's" in connection with its name. Notice must be given to the Board within 1 month after the admission to or withdrawal of a member from any limited-liability company so registered.

Sec. 3.4. NRS 628.390 is hereby amended to read as follows:

628.390 1. After giving notice and conducting a hearing, the Board may revoke, or may suspend for a period of not more than 5 years, any certificate issued under NRS 628.190 to 628.310, inclusive, any practice privileges granted pursuant to NRS 628.315 ~~for 628.335]~~ or any registration of a partnership, corporation, limited-liability company, sole proprietorship or office, or may revoke, suspend or refuse to renew any permit issued under NRS 628.380, or may publicly censure the holder of any permit, certificate or registration or any natural person or certified public accounting firm granted practice privileges pursuant to NRS 628.315, for any one or any combination of the following causes:

(a) Fraud or deceit in obtaining a certificate as a certified public accountant or in obtaining a permit to practice public accounting under this chapter.

(b) Dishonesty, fraud or gross negligence by a certified public accountant or a natural person or certified public accounting firm granted practice privileges pursuant to NRS 628.315.

(c) Violation of any of the provisions of this chapter.

(d) Violation of a regulation or rule of professional conduct adopted by the Board under the authority granted by this chapter.

(e) Conviction of a felony relating to the practice of public accounting under the laws of any state or jurisdiction.

(f) Conviction of any crime:

(1) An element of which is dishonesty or fraud; or

(2) Involving moral turpitude,

↪ under the laws of any state or jurisdiction.

(g) Cancellation, revocation, suspension, placing on probation or refusal to renew authority to practice as a certified public accountant by any other state, for

1 any cause. ~~Other than failure to pay an annual registration fee or to comply with~~
2 ~~requirements for continuing education or review of his or her practice in the other~~
3 ~~state.]~~

4 (h) Suspension, revocation or placing on probation of the right to practice
5 before any state or federal agency.

6 (i) Unless the person has been placed on inactive or retired status, failure to
7 obtain an annual permit under NRS 628.380, within:

8 (1) Sixty days after the expiration date of the permit to practice last
9 obtained or renewed by the holder of a certificate; or

10 (2) Sixty days after the date upon which the holder of a certificate was
11 granted the certificate, if no permit was ever issued to the person, unless the failure
12 has been excused by the Board.

13 (j) Conduct discreditable to the profession of public accounting or which
14 reflects adversely upon the fitness of the person to engage in the practice of public
15 accounting.

16 (k) Making a false or misleading statement in support of an application for a
17 certificate or permit of another person.

18 (l) Committing an act in another state or jurisdiction which would be subject to
19 discipline in that state.

20 2. After giving notice and conducting a hearing, the Board may deny an
21 application to take the examination prescribed by the Board pursuant to NRS
22 628.190, deny a person admission to such an examination, invalidate a grade
23 received for such an examination or deny an application for a certificate issued
24 pursuant to NRS 628.190 to 628.310, inclusive, to a person who has:

25 (a) Made any false or fraudulent statement, or any misleading statement or
26 omission relating to a material fact in an application:

27 (1) To take the examination prescribed by the Board pursuant to NRS
28 628.190; or

29 (2) For a certificate issued pursuant to NRS 628.190 to 628.310, inclusive;

30 (b) Cheated on an examination prescribed by the Board pursuant to NRS
31 628.190 or any such examination taken in another state or jurisdiction of the United
32 States;

33 (c) Aided, abetted or conspired with any person in a violation of the provisions
34 of paragraph (a) or (b); or

35 (d) Committed any combination of the acts set forth in paragraphs (a), (b) and
36 (c).

37 3. In addition to other penalties prescribed by this section, the Board may
38 impose a civil penalty of not more than \$5,000 for each violation of this section.

39 4. The Board shall not privately censure the holder of any permit or certificate
40 or any natural person or certified public accounting firm granted practice
41 privileges pursuant to NRS 628.315.

42 5. An order that imposes discipline and the findings of fact and conclusions of
43 law supporting that order are public records.

44 **Sec. 3.45. NRS 628.430 is hereby amended to read as follows:**

45 628.430 All statements, records, schedules, working papers and memoranda
46 made by a certified public accountant or a natural person or certified public
47 accounting firm granted practice privileges pursuant to NRS 628.315 incident to or
48 in the course of professional service to clients by the accountant, except reports
49 submitted by a certified public accountant or a natural person or certified public
50 accounting firm granted practice privileges pursuant to NRS 628.315 to a client,
51 are the property of the accountant, in the absence of an express agreement between
52 the accountant and the client to the contrary. No such statement, record, schedule,
53 working paper or memorandum may be sold, transferred or bequeathed, without the

consent of the client or the client's personal representative or assignee, to anyone other than one or more surviving partners or new partners of the accountant or to his or her corporation.

Sec. 3.5. NRS 628.435 is hereby amended to read as follows:

628.435 1. A practitioner shall comply with all professional standards for accounting and documentation related to an attestation applicable to particular engagements.

2. Except as otherwise provided in this section and in all professional standards for accounting and documentation related to an attestation applicable to particular engagements, a practitioner shall retain all documentation related to an attestation for not less than 5 years after the date of the report containing the attestation.

3. Documentation related to an attestation that, at the end of the retention period set forth in subsections 1 and 2, is a part of or subject to a pending investigation of, or disciplinary action against, a practitioner must be retained and must not be destroyed until the practitioner has been notified in writing that the investigation or disciplinary action has been closed or concluded.

4. As used in this section:

(a) "Documentation related to an attestation" includes, without limitation:

(1) All documentation relating to consultations and resolutions of any differences of professional opinion regarding the exercise of professional judgment relating to an attestation; and

(2) Documentation of the findings or issues related to the attestation that, based on the judgment of the practitioner after an objective analysis of the facts and circumstances, is determined to be significant, regardless of whether the documentation includes information or data that is inconsistent with the final conclusions of the practitioner.

(b) "Practitioner" means:

(1) A holder of a certificate issued pursuant to NRS 628.190 to 628.310, inclusive, or a permit issued pursuant to NRS 628.380;

(2) A partnership, corporation, limited-liability company or sole proprietorship registered pursuant to NRS 628.335; or

(3) A natural person or certified public accounting firm granted practice privileges pursuant to NRS 628.315.

Sec. 3.55. NRS 628.460 is hereby amended to read as follows:

628.460 A partnership, corporation, limited-liability company or sole proprietorship shall not assume or use the title or designation "certified public accountant" or the abbreviation "C.P.A." or any other title, designation, words, letters, abbreviation, sign, card or device tending to indicate that the partnership, corporation, limited-liability company or sole proprietorship is composed of certified public accountants unless the partnership, corporation, limited-liability company or sole proprietorship is:

1. Registered as a partnership, corporation, limited-liability company or sole proprietorship of certified public accountants and all offices of the partnership, corporation, limited-liability company or sole proprietorship in this State for the practice of public accounting are maintained and registered as required under NRS 628.370; or

2. ~~Performing services within the practice of public accounting~~ Granted practice privileges pursuant to the provisions of ~~subsection 3 of~~ NRS ~~628.335~~ 628.315.

Sec. 3.6. NRS 628.480 is hereby amended to read as follows:

628.480 A partnership, corporation, limited-liability company or sole proprietorship shall not assume or use the title or designation "public accountant"

1 or any other title, designation, words, letters, abbreviation, sign, card or device
2 tending to indicate that the partnership, corporation, limited-liability company or
3 sole proprietorship is composed of public accountants unless the partnership,
4 corporation, limited-liability company or sole proprietorship is:

5 1. Registered as a partnership, corporation, limited-liability company or sole
6 proprietorship of certified public accountants and all offices of the partnership,
7 corporation, limited-liability company or sole proprietorship in this State for the
8 practice of public accounting are maintained and registered as required under NRS
9 628.370; or

10 2. ~~Performing services within the practice of public accounting~~ Granted
11 practice privileges pursuant to ~~the provisions of subsection 3 of~~ NRS ~~628.335~~
12 628.315.

13 **Sec. 3.65. NRS 628.490 is hereby amended to read as follows:**

14 628.490 1. Except as otherwise provided in subsection 2 and NRS 628.450
15 to 628.480, inclusive, a person, partnership, corporation, limited-liability company
16 or sole proprietorship shall not assume or use the title or designation "certified
17 accountant," or any other title or designation likely to be confused with "certified
18 public accountant" or "public accountant," or any of the abbreviations "C.A." or
19 "P.A." or similar abbreviations likely to be confused with "C.P.A."

20 2. ~~Anyone~~ Any person, partnership, corporation, limited-liability company
21 or sole proprietorship who:

22 (a) Holds a live permit pursuant to NRS 628.380 or is registered as a
23 partnership, corporation, limited-liability company or sole proprietorship pursuant
24 to the provisions of this chapter and all of whose offices in this State for the
25 practice of public accounting are maintained and registered as required under NRS
26 628.370; or

27 (b) Has been granted practice privileges pursuant to NRS 628.315. ~~It or~~

28 ~~(c) Is performing services within the practice of public accounting pursuant to~~
29 ~~the provisions of subsection 3 of NRS 628.335.]~~

30 ➔ may hold himself or herself out to the public as an "accountant," "auditor" or
31 "certified public accountant."

32 **Sec. 3.7. NRS 628.510 is hereby amended to read as follows:**

33 628.510 1. Except as otherwise provided in subsection 2, a person shall not
34 sign or affix his or her name or the name of a partnership, corporation, limited-
35 liability company or sole proprietorship, or any trade or assumed name used by the
36 person or by the partnership, corporation, limited-liability company or sole
37 proprietorship in business, with any wording indicating that he or she is an
38 accountant or auditor, or that the partnership, corporation, limited-liability company
39 or sole proprietorship is authorized to practice as an accountant or auditor or with
40 any wording indicating that the person or the partnership, corporation, limited-
41 liability company or sole proprietorship has expert knowledge in accounting or
42 auditing, to any accounting or financial statement, or attest to any accounting or
43 financial statement, unless:

44 (a) The person holds a live permit or the partnership, corporation, limited-
45 liability company or sole proprietorship is registered pursuant to NRS 628.335 and
46 all of the person's offices in this State for the practice of public accounting are
47 maintained and registered under NRS 628.370;

48 (b) The person is a natural person or certified public accounting firm granted
49 practice privileges pursuant to NRS 628.315. ~~It or~~

50 ~~(c) The partnership, corporation, limited liability company or sole~~
51 ~~proprietorship is performing services within the practice of public accounting~~
52 ~~pursuant to the provisions of subsection 3 of NRS 628.335.]~~

53 2. The provisions of subsection 1 do not prohibit:

(a) Any officer, employee, partner, principal or member of any organization from affixing his or her signature to any statement or report in reference to the financial affairs of that organization with any wording designating the position, title or office which he or she holds in the organization.

(b) Any act of a public official or public employee in the performance of his or her duties as such.

(c) Any person who does not hold a live permit from preparing a financial statement or issuing a report if the statement or report, respectively, includes a disclosure that:

(1) The person who prepared the statement or issued the report does not hold a live permit issued by the Board; and

(2) The statement or report does not purport to have been prepared in compliance with the professional standards of accounting adopted by the Board.

Sec. 3.75. NRS 628.520 is hereby amended to read as follows:

628.520 A person shall not sign or affix the name of a partnership, corporation, limited-liability company or sole proprietorship with any wording indicating that it is a partnership, corporation, limited-liability company or sole proprietorship composed of accountants or auditors or persons having expert knowledge or special expertise in accounting or auditing, to any accounting or financial statement, or attest to any accounting or financial statement, unless the partnership, corporation, limited-liability company or sole proprietorship is:

1. Registered pursuant to NRS 628.335 and all of its offices in this State for the practice of public accounting are maintained and registered as required under NRS 628.370; or

2. ~~Performing services within the practice of public accounting;~~ **Granted practice privileges** pursuant to ~~the provisions of subsection 3 of~~ NRS ~~628.335,~~ **628.315.**

Sec. 3.8. NRS 628.540 is hereby amended to read as follows:

628.540 1. Except as otherwise provided in subsection 2, a person, partnership, corporation, limited-liability company or sole proprietorship shall not engage in the practice of public accounting or hold himself, herself or itself out to the public as an "accountant" or "auditor" by use of either or both of those words in connection with any other language which implies that such a person or firm holds a certificate, permit or registration or has special competence as an accountant or auditor on any sign, card, letterhead or in any advertisement or directory unless:

(a) If a natural person, he or she holds a live permit or has been granted practice privileges pursuant to NRS 628.315; or

(b) If a partnership, corporation, limited-liability company or sole proprietorship, it is registered pursuant to NRS 628.335 or ~~is performing services within the practice of public accounting;~~ **has been granted practice privileges** pursuant to ~~the provisions of subsection 3 of~~ NRS ~~628.335,~~ **628.315.**

2. The provisions of subsection 1 do not prohibit:

(a) Any officer, employee, partner, shareholder, principal or member of any organization from describing himself or herself by the position, title or office he or she holds in that organization.

(b) Any act of a public official or public employee in the performance of his or her duties as such.

Sec. 3.85. NRS 628.550 is hereby amended to read as follows:

628.550 1. A person shall not assume or use the title or designation "certified public accountant" or "public accountant" in conjunction with names indicating or implying that there is a partnership, corporation or limited-liability company, or in conjunction with the designation "and Company" or "and Co." or a

similar designation, if there is in fact no bona fide partnership, corporation or limited-liability company:

(a) Registered under NRS 628.335; or

(b) ~~Performing services within the practice of public accounting~~ Granted practice privileges pursuant to ~~the provisions of subsection 3 of~~ NRS ~~628.335~~ 628.315.

2. A person, partnership, corporation or limited-liability company shall not engage in the practice of public accounting under any name which is misleading as to:

(a) The legal form of the firm;

(b) The persons who are partners, officers, shareholders or members; or

(c) Any other matter.

➤ The names of past partners, shareholders or members may be included in the name of a firm or its successors.

Sec. 3.9. NRS 630.220 is hereby amended to read as follows:

630.220 1. The Board shall maintain records pertaining to applicants to whom licenses or permits have been issued or denied. The records must be open to the public and must include:

~~1-1~~ (a) The name of each applicant.

~~1-2~~ (b) The name of the school granting the diploma to the applicant.

~~1-3~~ (c) The date of the diploma.

~~1-4~~ (d) The address of the applicant.

~~1-5~~ (e) The date of issuance or denial of the license.

2. On or before January 31 of each year, the Executive Director of the Board shall compile a report on the number of:

(a) Members of the Armed Forces of the United States, spouses of such members, veterans and surviving spouses of deceased veterans who applied for licensure by endorsement to the Board during the immediately preceding year;

(b) Such licenses issued;

(c) Such licenses denied and the reasons for denial; and

(d) Days taken by the Board to process each such application.

3. On or before January 31 of each year, the Executive Director of the Board shall submit to the Director of the Legislative Counsel Bureau for transmittal to the Legislature or, if the Legislature is not in session, to the Legislative Commission, the report required pursuant to subsection 2.

Sec. 4. NRS 640.030 is hereby amended to read as follows:

640.030 1. The Nevada Physical Therapy Board, consisting of five members appointed by the Governor, and any nonvoting advisory members appointed by the Board pursuant to NRS 640.055, is hereby created.

2. The Governor shall appoint:

(a) Three members who are licensed physical therapists in the State of Nevada.

(b) One member who is a licensed physical therapist assistant in the State of Nevada.

(c) One member who is a representative of the general public. This member must not be:

(1) A physical therapist or a physical therapist assistant; or

(2) The spouse or the parent or child, by blood, marriage or adoption, of a physical therapist or a physical therapist assistant.

3. No member of the Board may serve more than two consecutive terms.

4. The Governor may remove any voting member of the Board for incompetency, neglect of duty, gross immorality or malfeasance in office.

5. A majority of the voting members of the Board constitutes a quorum.

6. No member of the Board may be held liable in a civil action for any act which he or she has performed in good faith in the execution of his or her duties under this chapter.

7. The Board shall comply with the provisions of chapter 241 of NRS, and all meetings of the Board must be conducted in accordance with that chapter.

8. Each member of the Board, as soon as practicable after being first appointed to serve as a member of the Board, shall attend the training provided by the Office of the Attorney General pursuant to NRS 622.200.

Sec. 4.1. NRS 643.010 is hereby amended to read as follows:

643.010 As used in this chapter, unless the context otherwise requires:

1. "Barber school" includes a school of barbering, college of barbering and any other place or institution of instruction training persons to engage in the practice of barbering.

2. "Barbershop" means any establishment or place of business where the practice of barbering is engaged in or carried on.

3. "Board" means the State ~~[Barbers' Health and Sanitation]~~ Board ~~[.]~~ of Cosmetology created by NRS 644A.200.

4. "Instructor" means any person who is licensed by the Board pursuant to the provisions of this chapter to instruct the practice of barbering in a barber school.

5. "Licensed apprentice" means a person who is licensed to engage in the practice of barbering as an apprentice pursuant to the provisions of this chapter.

6. "Licensed barber" means a person who is licensed to engage in the practice of barbering pursuant to the provisions of this chapter.

7. "Practice of barbering" means any of the following practices for cosmetic purposes:

(a) Shaving or trimming the beard, cutting or trimming the hair, or hair weaving.

(b) Giving massages of the face or scalp or treatments with oils, creams, lotions or other preparations, by hand or mechanical appliances.

(c) Singeing, shampooing or dyeing the hair, or applying hair tonics.

(d) Applying cosmetic preparations, antiseptics, powders, oils or lotions to the scalp, face or neck.

(e) Arranging, fitting, cutting, styling, cleaning, coloring or dyeing a hairpiece or wig, whether made of human hair or synthetic material. This does not restrict any establishment from setting or styling a hairpiece or wig in preparation for retail sale.

8. "Student" means a person receiving instruction in a barber school.

Sec. 4.2. NRS 643.060 is hereby amended to read as follows:

643.060 1. Except as otherwise provided in subsection 3, money received by the Board under this chapter must be ~~[paid to the Secretary Treasurer of the Board, who shall deposit the money]~~ deposited in banks, credit unions, savings and loan associations or savings banks in the State of Nevada. ~~[and give a receipt for it.]~~

2. The money must be expended in accordance with the provisions of this chapter for all necessary and proper expenses in carrying out the provisions of this chapter and upon proper claims approved by the Board.

3. The Board shall deposit the money collected from the imposition of fines with the State Treasurer for credit to the State General Fund, and may present a claim to the State Board of Examiners for recommendation to the Interim Finance Committee if money is needed to pay an attorney's fees or the costs of an investigation, or both.

Sec. 4.3. 1. Any administrative regulations adopted by an officer or entity whose name has been changed or whose responsibilities have been

transferred pursuant to the provisions of this act remain in force until amended by the officer or entity to which the responsibility for the adoption of the regulations has been transferred.

2. Any contracts or other agreements entered into by an officer or entity whose name has been changed or whose responsibilities have been transferred pursuant to the provisions of this act are binding upon the officer or entity to which the responsibility for the administration of the provisions of the contract or other agreement has been transferred. Such contracts and other agreements may be enforced by the officer or entity to which the responsibility for the enforcement of the provisions of the contract or other agreements has been transferred.

3. Any action taken by an officer or entity whose name has been changed or whose responsibilities have been transferred pursuant to the provisions of this act remains in effect as if taken by the officer or entity to which the responsibility for the enforcement of such actions has been transferred.

Sec. 4.4. The State Barbers' Health and Sanitation Board created by NRS 643.020, as that section exists on the effective date of this section, shall not expend any money pursuant to subsection 2 of NRS 643.060 without the approval of the State Board of Cosmetology created by NRS 644A.200.

Sec. 4.5. The State Board of Cosmetology created by NRS 644A.200 shall adopt regulations and perform any other preparatory administrative tasks that are necessary to carry out the provisions of section 4.1 of this act not later than 1 year after the effective date of this section.

Sec. 4.6. A person who, on the effective date of this section, is the holder of a valid license issued pursuant to chapter 643 of NRS shall be deemed to hold a license issued by the State Board of Cosmetology created by NRS 644A.200 pursuant to chapter 643 of NRS.

Sec. 4.7. The provisions of subsection 1 of NRS 218D.380 do not apply to any provision of this act which adds or revises a requirement to submit a report to the Legislature.

Sec. 4.8. 1. NRS 628.017 is hereby repealed.

2. NRS 643.020, 643.030, 643.040 and 643.055 are hereby repealed.

Sec. 5. 1. This section and sections 4.4 and 4.5 of this act [becomes] become effective [on July 1, 2019,] upon passage and approval.

2. Sections 3.9, 4 and 4.7 of this act become effective on July 1, 2019.

3. Sections 3.1 to 3.85, inclusive, and subsection 1 of section 4.8 of this act become effective upon passage and approval for the purpose of adopting any regulations and performing any other preparatory administrative tasks that are necessary to carry out those provisions and on January 1, 2020, for all other purposes.

4. Sections 4.1, 4.2, 4.3 and 4.6 and subsection 2 of section 4.8 of this act become effective 1 year after passage and approval.

LEADLINES OF REPEALED SECTIONS

628.017 "Home office" defined.

643.020 Creation; qualifications and removal of members.

643.030 Election of officers; salary of officers and members; per diem allowance and travel expenses of officers, members and employees; duties of Secretary-Treasurer.

643.040 Meetings; quorum; seal; quarters.

643.055 Fiscal year.