

LEGISLATURE OF NEBRASKA  
NINETY-EIGHTH LEGISLATURE  
FIRST SESSION  
**LEGISLATIVE BILL 258**

Introduced by Bromm, 23

Read first time January 13, 2003

Committee: Banking, Commerce and Insurance

A BILL

1 FOR AN ACT relating to accountants; to amend section 1-135, Reissue  
2 Revised Statutes of Nebraska; to change provisions  
3 relating to managers of accounting offices; and to repeal  
4 the original section.

5 Be it enacted by the people of the State of Nebraska,

1                   Section 1.     Section 1-135, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3                   1-135.   Each office established or maintained in this  
4 state for the practice of public accountancy in this state by a  
5 certified public accountant, by a partnership of certified public  
6 accountants or a limited liability company of certified public  
7 accountants registered under section 1-126, by a public accountant  
8 registered under sections 1-128 to 1-130 as such sections existed  
9 on September 20, 1957, by a partnership of public accountants or a  
10 limited liability company of public accountants registered under  
11 section 1-133, by a foreign accountant registered under section  
12 1-125, or by a corporation registered under section 1-134 shall be  
13 registered annually under the Public Accountancy Act with the  
14 board, but no fee shall be charged for the registration of the  
15 first office. The board shall charge an annual fee for the  
16 registration of the second and each additional office as  
17 established by the board not to exceed fifty dollars. The board  
18 shall by rule and regulation prescribe the procedure to be followed  
19 in effecting such registrations.

20                   Each office shall be under the supervision of a manager  
21 who holds a permit issued under section 1-136 which is in full  
22 force and effect. ~~Such manager may serve in such capacity at one~~  
23 ~~office only~~ Such manager shall be physically present in the office  
24 for the majority of the time the office is open for business  
25 purposes. Such manager shall be directly responsible for the  
26 supervision and management of the office and may be subject to  
27 disciplinary action for the actions of the person or firm or any  
28 persons employed by that office of the person or firm within the

1 State of Nebraska which relate to the practice of public  
2 accountancy.

3           Sec. 2. Original section 1-135, Reissue Revised Statutes  
4 of Nebraska, is repealed.