

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
Transcriber's Office

March 18, 1999

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reasons that were far different than what mine were. And I've now decided the best policy is to explain those idiosyncratic votes so that at least people will know why you do the things you do. This bill says that CPA firms can have up to 50 percent of its ownership by non-CPAs. Now currently we allow that, but we allow it up to 33-1/3 percent, and there's not a great deal of difference moving from 33-1/3 percent to 49 percent, as the bill does, except I have some reluctances to do that and I'll explain them. I don't think they're earth-shattering and if this bill passes, which I fully expect it to do, I think we'll be fine. But CPAs have a very high standard of behavior and they have a very effective method for the disciplining of CPAs. One of the reasons that CPAs are among the highest of the professions with respect to the deference in trust that they have is because of those high standards. We rely on them and history has proven them to be worthy of that trust. CPA firms are firms that hold out, I think, that mantle of acceptableness to the world and they have these high standards and now we've allowed, and we've already done this under law and I voted for it, we've allowed non-CPAs to be part of a CPA firm. Why? 'Cause the business is changing. Because, in fact, there are some financial services, financial planning, that CPA firms want to have on staff that they can offer people so that they can give them a wide range of services when they come through the door. So about four or five years ago we were asked to pass a bill and we did it. The bill they asked was for 49 percent, but the Banking Committee said, now wait a second, wouldn't that mean you could really have pretty much one CPA and one non-CPA, they'd really be co-owners; why don't we make it 33-1/3 percent so there'd be at least two CPAs and one non-CPA. So that there'd always be a majority of members that would be CPAs, you could never have a one on one situation, whether or not they call it 51 percent or 49 percent. There'd always be at least two CPAs and one non-CPA. And we didn't accept the suggestion of the industry. We made a modification. We passed the bill. Other states followed us and, even though the industry was out trying to sell 51/49 percent, in about five of the first seven states, they all looked at Nebraska and said that's a good idea and they passed our rule, which was 33-1/3 percent. Since then, the industry has redoubled its efforts to get 49 percent and several major states have done so and their model legislation has 49 percent in it. Here's the difficulty from my