

CHAPTER 187

S.B. No. 1362

AN ACT

relating to the designation of enrolled agents.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 3, Public Accountancy Act of 1991 (Article 41a-1, Vernon's Texas Civil Statutes), is amended to read as follows:

Sec. 3. ACTS NOT RESTRICTED. (a) Nothing contained in this Act shall be construed as restricting any official act of any county auditor or other officer of the state, county, municipality, or other political subdivision or any officer of a federal department or agency or of their assistants, deputies, or employees while working in their official capacities.

(b) Nothing contained in this Act shall prohibit any person not a certified public accountant or public accountant from serving as an employee of a certified public accountant or public accountant or a firm composed of certified public accountants and/or public accountants holding a license or licenses to practice issued by the board; provided, however, that such employee shall not issue any accounting or financial statement over the employee's own name.

(c) *Nothing contained in this Act shall prohibit any person licensed by the federal government as an "enrolled agent" from performing any and all acts permitted by federal law and the rules and regulations adopted pursuant thereto nor from using any designation allowed by federal law and the rules and regulations adopted pursuant thereto.*

SECTION 2. Subsection (e), Section 8, Public Accountancy Act of 1991 (Article 41a-1, Vernon's Texas Civil Statutes), is amended to read as follows:

(e) No person shall assume or use the title or designation "certified accountant," "chartered accountant," "enrolled accountant," "licensed accountant," or any other title or designation likely to be confused with "certified public accountant" or "public accountant," or any of the abbreviations, "CA," "PA," "EA," "RA," or "LA," or similar abbreviations likely to be confused with "CPA"; provided, however, that only a person holding a license issued under Section 9 of this Act and all of whose offices in this state for the practice of public accountancy are maintained and registered as required under Section 10 of this Act may hold himself out to the public as an "accountant" or "auditor" or any combination of said terms; and provided further that a foreign accountant registered under this or prior Acts who holds a license issued under Section 9 of this Act and all of whose offices in this state for the practice of public accountancy are maintained and registered as required under Section 10 of

this Act, may use the title under which he is generally known in his state or country, followed by the name of the state or country from which he received his certificate, license, or degree; *and provided further that an enrolled agent may use any designation authorized by federal law or related rules and regulations for such enrolled agents.*

SECTION 3. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed the Senate on April 30, 1993: Yeas 28, Nays 0; passed the House on May 7, 1993: Yeas 139, Nays 0, two present not voting.

Approved May 19, 1993.

Effective May 19, 1993.