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In order to be responsive to the latest legislative developments, the MSCPA continually monitors proposed legislation. The society utilizes both professional and grassroots lobbyists to ensure the CPA profession has a voice in Jefferson City. By keeping members informed, the MSCPA is empowering you to contribute to the legislative process.

Update provided by Chuck Pierce, CPA, MSCPA government relations consultant

Session Update

Last week, the Legislature continued to work on bills impacting labor agreements. The first of Gov. Greitens' appointments were confirmed. MSCPA member Senator Denny Hoskins, CPA, filed a bill to align Missouri with changes to the Uniform Accountancy Act.

The House and Senate devoted floor time again to the passage of bills impacting labor agreements in Missouri. The House focused on legislation that places restrictions on money that is deducted from the paychecks of members of government employee unions. The Senate focused on making changes to the law addressing project labor agreements. These are areas that don't impact a large number of people, but they are very controversial. As such, these debates used a lot of floor time.

The governor had several of his department director nominations advanced. They all had Senate Committee hearings and were approved by the full Senate last week. There was a lengthy floor debate over the way the appointment process should work, but at the end, all nominees were approved by unanimous votes.

The big news of the week for the MSCPA was the filing of [SB 395](#) by Sen. Hoskins. This bill aligns Missouri's accounting law with changes to the Uniform Accountancy Act (UAA). The UAA is the model language developed by the AICPA and the National Association of State Boards of Accountancy (NASBA). Items are only included in the UAA after a thorough vetting and exposure process by both bodies.

In addition to the due diligence by the AICPA and NASBA, these changes were given a thorough review by both the MSCPA and the Missouri State Board of Accountancy (MOSBA). The MSCPA Board of Directors established the Professional and Emerging Issues Task Force to review the changes to the UAA and determine what revisions were needed to Missouri statutes. MSCPA representatives then met with MOSBA representatives to ensure there was a consensus of both groups on what changes were necessary before the bill was filed. At its meeting on Jan. 17, MOSBA voted to support the changes proposed by the MSCPA.

The proposed changes are relating to the definition of the attest function and firm mobility. The update to the definition of attest ensures that all the work CPAs do under the Statements on Standards for Attestation Engagements are protected under Missouri's accountancy law. This ensures that CPAs are clearly authorized under state law to issue reports on non-financial information such as XBRL, sustainability reports, greenhouse gas emissions, and Service Organization Control reports. This change has been adopted by 38 states.

The other area addressed in SB 395 is firm mobility. All states have individual mobility for CPAs. The next step is to establish the same concept for firms. Under firm mobility, a CPA firm from a state with substantially the same licensing requirements as Missouri would be allowed to do work in Missouri without having to obtain a firm permit. All firms agree to be bound by the laws in state, and Missouri's State Board of Accountancy can notify the state board in the firm's home state of any violations. It is the goal of the AICPA to have this model adopted in all 50 states so that CPAs are free to follow their clients as they need. This provision has been adopted by 14 states.

To learn more about definition of attest, [click here](#). For additional details on firm mobility, [click here](#).

Legislation of Interest

[Click here](#) for a list of high-priority bills the MSCPA is currently tracking that are of interest to Missouri CPAs and businesses. The following bills had significant activity last week:

[HB 51](#), authorizing county commissions that oversee cemetery funds to utilize investment managers, passed the House.

[HB 153](#), modifying provisions relating to expert witnesses, passed the House and was referred to the Senate Committee on Government Reform.

[HB 288](#), modifying the duration of unemployment compensation, modifying the method to pay federal advances, and raising the fund trigger causing contribution rate reductions, passed both House Committees.

[HB 289](#), specifying that beginning Jan. 1, 2018, certain shareholders of S corporations may elect to reject workers' compensation insurance coverage, passed both House Committees.

[SB 16](#), exempting delivery charges from sales and use taxes, passed the Senate 32 to 0 and now goes to the House.

[SB 105](#), requiring the Department of Revenue to enter into the Streamlined Sales and Use Tax Agreement, the bill had a hearing in the Senate Ways and Means Committee.

[SB 200](#), modifying provisions to expert witness testimony, was heard in the Senate Committee on Government Reform. The MSCPA provided testimony supporting this bill.

[SB 285](#), reducing the corporate income tax and modifying several tax credit programs, was voted do pass by the Senate Ways and Means Committee.

For Additional Information

This *Government Advocacy Update* e-newsletter will continue weekly through the legislative session. If you have any questions on the MSCPA's government advocacy efforts, please visit the [Web page](#), or contact [Dena Hull](#) at (800) 264-7966, ext. 105.

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