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UNCORRECTED PROOF OF THE JOURNAL OF THE SENATE.



JOURNAL OF THE SENATE.

Monday, December 14, 2009.

Met at four minutes past eleven o'clock A.M. (Mr. Petrucci in the Chair) (having been appointed by the President, under authority conferred by Senate Rule 4, to perform the duties of the Chair).

The Chair (Mr. Petrucci), members, guests and employees then recited the pledge of allegiance to the flag.

Petition.

Petitions were severally presented and referred, as follows:

By Mr. Buoniconti, a petition (subject to Joint Rules 9 and 12) of Stephen J. Buoniconti for legislation to create the Union Station Development Corporation,— **transmitted, under the provisions of Section 5 of Chapter 3 of the General Laws, to the Secretary of State.**

By Mr. Morrissey, a petition (subject to Joint Rule 12) of Michael W. Morrissey, Steven A. Baddour, James E. Timilty, other members of the General Court and others for legislation relative to the definition of the word attempt on criminal cases;

By Mr. Pacheco, a petition (subject to Joint Rule 12) of Marc R. Pacheco for legislation to create a Repower Massachusetts Emergency Task Force; and

By Mr. Rosenberg (by request), a petition (subject to Joint Rule 12) of Samantha Hemmingsen for legislation relative to long-term disability and foreclosure prevention;

Severally under Senate Rule 20, to the committees on Rules of the two branches, acting concurrently.

Reports of Committees.

By Mr. O'Leary, for the committee on Education, on petition, a Bill relative to local contributions for the stabilization fund to the city of Chelsea (Senate, No. 2199); and

By Mr. McGee, for the committee on Public Service, on petition, a Bill to establish a sick leave bank for Kathleen Canning, an employee of the Department of Public Safety (Senate, No. 2217);

Severally read and, under Senate Rule 27, referred to the committee on Ways and Means.

PAPERS FROM THE HOUSE.

Petitions were severally referred, in concurrence, as follows:

Petition (accompanied by bill, (House, No. 4390) of James J. O'Day and Harriette L. Chandler (by vote of the town) for legislation that the town of West Boylston be authorized to establish a municipal building fund for said town;

To the committee on Municipalities and Regional Government.

Petition (accompanied by bill, House, No. 4391) of William G. Greene, Jr. and Kenneth J. Donnelly (by vote of the town) for legislation to exempt certain clerical positions from the civil service law in the town of Billerica;

To the committee on Public Service.

A Bill establishing a sick leave bank for Anne Smith, an employee of the Department of Revenue (House, No. 4353,— on petition);—**was read and, under Senate Rule 27, referred to the committee on Ways and Means.**

Petitions were severally referred, in concurrence, as follows, to wit:

Petition (accompanied by bill, House, No. 4393) of Matthew C. Patrick, Bruce E. Tarr and another relative to the establishment of residential energy preservation funds by cities, towns and counties;

Under suspension of Joint Rules 12, to the committee on Municipalities and Regional Government.

Petition (accompanied by bill, House, No. 4394) of Matthew C. Patrick and Timothy R. Madden for the issuance by the Registrar of Motor Vehicles of distinctive registration plates displaying the logo of the Woods Hole Oceanographic Institution;

Under suspension of Joint Rule 12, to the committee on Transportation.

Report of a Committee.

By Mr. Panagiotakos, for the committee on Ways and Means, that the House Bill relative to the Board of Public Accountancy and regulating the registration of certified public accountants (House, No. 4159),— **ought to pass with amendments, striking section 10 in its entirety and inserting in place thereof the following new section:—**

“SECTION 10. Section 87B of said chapter 112 of the General Laws, as so appearing, is hereby amended by adding the following subsection:—

(h)(1) A person whose principal place of business is outside the commonwealth shall be deemed to have qualifications substantially equivalent to the commonwealth’s requirements for the practice of public accountancy and shall have all the privileges of a certified public accountant of the commonwealth, including offering and rendering professional services, whether in person or by mail, telephone or electronic means, if such person holds: (i) a valid license as a certified public accountant issued by any state which the National Qualification Appraisal Service of the National Association of State Boards of Accountancy, hereinafter referred to as the NASBA, has verified to be in substantial equivalence with the certified public accountant licensure requirements of the Uniform Accountancy Act published jointly by the NASBA and the American Institute of Certified Public Accountants, hereinafter referred to as the AICPA, if such state has adopted and implemented a 150 hour educational requirement as a qualification for initial licensure as a certified public accountant; or (ii) a valid license as a certified public accountant issued by any state which the NASBA National Qualification Appraisal Service has not verified to be in substantial equivalence with the certified public accountant licensure requirements of the AICPA/NASBA Uniform Accountancy Act, if such person has obtained, from the National Qualification Appraisal Service of the NASBA, verification that such person’s certified public accountant qualifications are substantially equivalent to the certified public accountant licensure requirements of the AICPA/NASBA Uniform Accountancy Act; provided, however, any person who has passed the Uniform Certified Public Accountant Examination and holds a valid certified public accountant certificate issued by any other state prior to January 1, 2012 shall be deemed exempt from the education requirements in subsection (e) of section 87A½.

(2) Any person holding a certified public accountant certificate from another state seeking equivalency rights pursuant to this subsection and the firm that employs such person shall consent, as a condition of exercising this privilege: (i) to the personal and subject matter jurisdiction and disciplinary authority of the board and any duly authorized court of the commonwealth; (ii) to comply with this chapter and any regulation promulgated by the board pursuant hereto; (iii) that in the event the certificate from the state of the person’s principal place of business is no longer valid, the person will cease offering or rendering professional services in the commonwealth personally and on behalf of a firm; and (iv) to the appointment of the state board that issued the person’s certificate as the person’s agent upon which process may be served in any action or proceeding by the board.

(3) A Massachusetts licensee offering or rendering services or using the licensee’s CPA title in any other state shall be subject to disciplinary action by the board for acts committed in any other state. The board may investigate any complaint concerning a Massachusetts licensee filed with the board of accountancy of any other state and shall enforce any disciplinary action taken by the board of accountancy of any other state.

(4) An individual licensee or a person engaged in the practice of certified public accountancy pursuant to paragraph (1) who is responsible for supervising, attesting to or compiling services and who signs, or authorizes another to sign, an accountant’s report on the financial statements on behalf of a firm shall meet the competency requirements set out in the professional standards for such services.

(5) A licensee or a person engaged in the practice of certified public accountancy pursuant to paragraph (1) who signs, or authorizes another to sign, an accountant’s report on financial statements on behalf of a firm shall meet the competency requirements set out in the professional standards for such services.

(6) The board shall promulgate rules and regulations for the implementation, administration and enforcement of this subsection.

(7) Notwithstanding any general or special law to the contrary, a person shall not engage in the practice of certified public accountancy pursuant to paragraph (1) unless such person holds a valid license as a certified public accountant from a state that permits a certified public accountant licensed by the commonwealth to qualify for substantial equivalency and practice public accountancy in that state and have all the privileges of a certified public accountant in that state without the need to obtain a certificate or license from that state.

SECTION 10A. Subparagraph (1) of subsection (h) of section 87B of chapter 112 of the General Laws, as appearing in section 10, is hereby amended by adding the following sentence:— ‘Any person who qualifies for the practice privilege pursuant to this subsection may exercise such privilege in the commonwealth, without regard to time limitations, and without the need to obtain a certificate or license pursuant to this section, except as provided in this subsection, submit any other notice or obtain any temporary practice permit, or pay any fee.’”;

By inserting after section 18 the following section:—

“SECTION 18A. Said section 87C½ of said chapter 112, as so appearing, is hereby further amended by adding the following subsection:—

(d) A person engaged in the practice of certified public accountancy pursuant to paragraph (1) of subsection (h) of section 87B shall be included, for purposes of this section, within the definition of a licensee.”; and

By striking out section 22 and inserting in place thereof the following 4 sections:—

“SECTION 22. Until June 30, 2011, a person who qualifies for the practice privilege pursuant to subsection (h) of section 87B of chapter 112 of the General Laws may exercise such privilege in the commonwealth for a period not to exceed 90 days in a calendar year, after which time such person may apply for a temporary practice permit, via an application form to be prescribed by the board specifying the person’s address and other contact information, state of the person’s principal place of business, and the person’s license number in such state, which temporary practice permit shall be valid until June 30, 2011 unless revoked by the board for good cause shown, and which temporary practice permit shall authorize the person to continue practice on the same terms as during the initial 90 day period upon submission of the application therefor, unless and until such application is rejected by the board.

SECTION 22A. The board of public accountancy shall promulgate rules and regulations for the implementation, administration and enforcement of subsection (h) of section 87B of chapter 112 of the General Laws, as appearing in section 10, not later than January 1, 2011.

SECTION 23. Section 22 is hereby repealed.

SECTION 24. Notwithstanding any general or special law to the contrary, the secretary of administration and finance, in consultation with the director of professional licensure, may adjust the fees established by said secretary pursuant to section 3B of chapter 7 of the General Laws for the issuance of a firm license under section 87B½ of chapter 112 of the General Laws to offset the loss, or any anticipated loss, of revenue incurred by the commonwealth and the division of professional licensure as a result of the enactment, administration and enforcement of this act.

SECTION 25. Sections 10A and 23 shall take effect June 30, 2011. The remainder of this act, except section 22A, shall take effect on July 1, 2010.”

There being no objection, the rules were suspended, on motion of Mr. Tolman, and the bill was read a second time and was amended, as recommended by the committee on Ways and Means.

The bill, as amended, was then ordered to a third reading, read a third time and was passed to be engrossed, in concurrence, with the amendments.

Sent to the House for concurrence in the amendments.

PAPERS FROM THE HOUSE.

Emergency Preamble Adopted.

An engrossed Bill establishing a sick leave bank for Christopher Sandiford an employee of the Department of Transitional Assistance (see House, No. 4333), having been certified by the Senate Clerk to be rightly and truly prepared for final passage and containing an emergency preamble,— **was laid before the Senate; and, a separate vote being taken in accordance with the requirements of Article LXVII of the Amendments to the Constitution, the preamble was adopted, in concurrence, by a vote of 4 to 0.**

The bill was signed by the Acting President (Mr. Petrucci) and sent to the House for enactment.

Engrossed Bills.

The following engrossed bills (all of which originated in the House), having been certified by the Senate Clerk to be rightly and truly prepared for final passage, were severally passed to be enacted and were signed by the Acting President (Mr. Petrucci) and laid before the Governor for his approbation, to wit:

Authorizing the board of selectmen of the town of Tisbury to grant licenses for the sale of wines and malt beverages to be drunk on the premises of certain restaurants, inns and hotels (see House, No. 1907, amended);

Relative to the appointment of the members of the Dalton Redevelopment Authority (see House, No. 4242, changed); and

Authorizing the town of Tyngsborough to grant an additional license for the sale of all alcoholic beverages to be drunk on the premises (see House, No. 4296).

Order Adopted.

On motion of Mr. Timilty,—

Ordered, That when the Senate adjourns today, it adjourn to meet again on Thursday next at eleven o’clock A.M., and that the Clerk be directed to dispense with the printing of a calendar.

On motion of Mr. Tarr, at a quarter past eleven o’clock A.M., the Senate adjourned to meet again on Thursday next at eleven o’clock A.M.