

Executive	As Passed By House	As Passed By Senate
<b>ACCCD2 Certified public accountant residency requirement</b>		
No provision.	No provision.	<p><b>R.C. 4701.06, 4701.17</b></p> <p>Eliminates the requirement that a person be an Ohio resident, have a place of business in Ohio, or be regularly employed in Ohio to obtain a certified public accountant certificate.</p> <p><b>Fiscal effect: Potential increase in fee revenue, likely minimal, to Fund 4K90.</b></p>
<b>ACCCD3 Certified Public Accountant Education Assistance Fund</b>		
No provision.	No provision.	<p><b>R.C. 4701.10, 4701.26</b></p> <p>Eliminates the Certified Public Accountant Education Assistance Program.</p>
No provision.	No provision.	<p>Expands the uses of the Certified Public Accountant Education Assistance Fund (Fund 4J80) to include creating and implementing workforce development and attraction programs to increase the number of certified public accountants, and to defray the administrative costs incurred in carrying out those uses.</p>
No provision.	No provision.	<p>Requires the Accountancy Board to contract with an Ohio-based statewide membership organization representing certified public accountants to use the fund for the purposes described above.</p>
No provision.	No provision.	<p>Requires the organization to apply to the Educational Assistance Committee, which the Board must create under the bill, to receive money from the fund to use for the purposes described above.</p>
No provision.	No provision.	<p>Requires the Board to ensure that, of the amount of money disbursed from the fund in each fiscal year for approved expenditures, at least half of that amount is expended on workforce development and attraction programs.</p>

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No provision.	No provision.	Requires the Board, to the extent practicable, to ensure that all money appropriated in each fiscal year to the fund is expended for allowable purposes.
No provision.	No provision.	<p>Codifies the \$30 surcharge the Board assesses on the Ohio permit and registration fees, allows the Board to prorate the surcharge for permits or registrations issued for less than three years, and eliminates the range of surcharge fees the Board may charge based on the number of years for which the permit or registration is issued.</p> <p><b>Fiscal effect: The Board will incur administrative costs to implement the specified changes. The cash balance in Fund 4J80 was \$515,729 as of June 1, 2023.</b></p>
<b>ACCCD1 Electronic register of accountants licensed by the Board</b>		
<b>R.C. 4701.13</b>	<b>R.C. 4701.13</b>	<b>R.C. 4701.13</b>
Requires the Accountancy Board to maintain a publicly available and searchable electronic register with certain information regarding each certified public accountant and public accountant holding a license issued by the Board, rather than requiring a printed register as under current law, and modifies the information that must be included in the register.	Same as the Executive.	Same as the Executive.
<b>Fiscal effect: This provision will reduce the Board's costs of maintaining a printed register (such costs are paid from DPF Fund 4K90). The Board currently provides an online licensee lookup capability.</b>	<b>Fiscal effect: Same as the Executive.</b>	<b>Fiscal effect: Same as the Executive.</b>