

Regulatory Analysis Form

(Completed by Promulgating Agency)

INDEPENDENT REGULATORY
REVIEW COMMISSION

(All Comments submitted on this regulation will appear on IRRC's website)

(1) Agency

Department of State, Bureau of Professional and
Occupational Affairs

(2) Agency Number: 16A

Identification Number: 5514

IRRC Number: 3105

(3) PA Code Cite:

49 Pa. Code § 43b.10a

(4) Short Title:

Schedule of civil penalties - accountants

(5) Agency Contacts (List Telephone Number and Email Address):

Primary Contact: **Thomas A. Blackburn, Regulatory Unit counsel, Department of State;**
(717)783-7200; P.O. Box 69523, Harrisburg, PA 17106-9523; (717)787-0251; tblackburn@pa.gov

Secondary Contact: **Cynthia K. Montgomery, Regulatory Counsel, Department of State**
(717)783-7200; P.O. Box 69523, Harrisburg, PA 17106-9523; (717)787-0251; cymontgome@pa.gov

(6) Type of Rulemaking (check applicable box):

PROPOSED REGULATION

Final Regulation

Final Omitted Regulation

Emergency Certification Regulation;

Certification by the Governor

Certification by the Attorney General

(7) Briefly explain the regulation in clear and nontechnical language. (100 words or less)

Via a companion rulemaking (16A-5513), the State Board of Accountancy (Board) is proposing to amend its regulations to implement amendments to the CPA Law (63 P.S. §§ 9.1-9.17) made by the act of July 9, 2008 (P.L. 954, No. 73) (Act 73) and the act of June 19, 2013 (P.L. 46, No. 15) (Act 15). Because some of those regulations proposed for amendment are included in the Board's Act 48 schedule of civil penalties, the Commissioner of Professional and Occupational Affairs (Commissioner) proposes in this rulemaking to amend the Board's schedule to correspond to the amendments to the regulations proposed in 16A-5513.

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(8) State the statutory authority for the regulation. Include specific statutory citation.

Section 5(a) of the act of July 2, 1993 (P.L. 345, No. 48) (Act 48) (63 P.S. § 2205(a)) authorizes the Commissioner, after consultation with the appropriate licensing boards in the Bureau of Professional and Occupational Affairs, to promulgate a schedule of civil penalties for violations of the acts or regulations of these boards. Section 5(b)(4) of Act 48 authorizes the Board, as a licensing board within the Bureau, to levy a civil penalty of not more than \$10,000 on any licensee or unlicensed person who violates any provision of the act or Board regulations. However, section 5(a) of Act 48 limits the civil penalty levied by citation to no more than \$1,000 per violation.

(9) Is the regulation mandated by any federal or state law or court order, or federal regulation? Are there any relevant state or federal court decisions? If yes, cite the specific law, case or regulation as well as, any deadlines for action.

Although it is necessary to be consistent with other regulations of the Board, the rulemaking is not otherwise mandated by any Federal or State law or court order.

(10) State why the regulation is needed. Explain the compelling public interest that justifies the regulation. Describe who will benefit from the regulation. Quantify the benefits as completely as possible and approximate the number of people who will benefit.

This rulemaking is needed so that the Board's schedule of civil penalties will match those Board regulations the schedules enforces, as amended by rulemaking 16A-5513.

(11) Are there any provisions that are more stringent than federal standards? If yes, identify the specific provisions and the compelling Pennsylvania interest that demands stronger regulations.

The rulemaking does not overlap or conflict with any Federal requirements.

(12) How does this regulation compare with those of the other states? How will this affect Pennsylvania's ability to compete with other states?

The rulemaking sets no standards for licensure or practice. All states are empowered to impose disciplinary sanctions, including fines or civil penalties, against those who violate accountancy licensing statutes and regulations.

The rulemaking would not put Pennsylvania at a competitive disadvantage with other states.

(13) Will the regulation affect any other regulations of the promulgating agency or other state agencies? If yes, explain and provide specific citations.

This rulemaking would have no effect on other regulations of the Commissioner, the Board or other state agencies. The regulation is referenced in the Board's rulemaking 16A-5513.

(14) Describe the communications with and solicitation of input from the public, any advisory council/group, small businesses and groups representing small businesses in the development and drafting of the regulation. List the specific persons and/or groups who were involved. ("Small business" is defined in Section 3 of the Regulatory Review Act, Act 76 of 2012.)

In its initial drafting of the amendments to implement the Act 73 and Act 15 changes, the Board solicited comments from the Pennsylvania Institute of Certified Public Accountants (PICPA) and the Pennsylvania Society of Public Accountants, the major organizations representing the public accounting profession in Pennsylvania. A Board committee discussed that rulemaking with PICPA and incorporated numerous suggestions. Because the changes to the Act 48 schedule are necessitated by the amendments to the Board's substantive regulations, the Board did not solicit input from the regulated community concerning the Act 48 schedule. However, the Board discussed this rulemaking in public session at its meetings in April and May, 2014. All public sessions are open to the public, and representatives of the profession generally attend the public sessions of all Board meetings.

(15) Identify the types and number of persons, businesses, small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012) and organizations which will be affected by the regulation. How are they affected?

All licensees would be required to comply with the rulemaking. The Board currently has approximately 24,094 licensed certified public accountants and 173 licensed public accountants.

According to the Pennsylvania Department of Labor and Industry (L&I), in 2010 the largest number of accountants are employed in accounting and bookkeeping services (26.6%), followed in descending order by management of companies and enterprises (10.2%), self-employed (6.0%), insurance carriers (2.8%), local government other than education (2.3%), management and technical consulting services (2.2%), elementary and secondary schools (2.1%), depository credit intermediation (2.0%), computer systems design and related services (1.4%), and automobile dealers (1.3%).

For the business entities listed above, small businesses are defined in Section 3 of Act 76 of 2012, which provides that a small business is defined by the U.S. Small Business Administration's (SBA) Small Business Size Regulations under 13 CFR Ch. 1 Part 121. Specifically, the SBA has established these size standards at 13 CFR 121.201 for types of businesses under the North American Industry Classification System (NAICS). In applying the NAICS standards to the types of businesses where most certified public accountants and public accountants work, a small business in the category of certified public accountant offices has \$8.5 million or less in average annual receipts. Furthermore, the professionals who are self-employed obviously work in small businesses. The NAICS codes do not include professionals who work in Federal, State and local governments. In considering all of these small business thresholds set by NAICS for the businesses in which certified public accountants and public accountants work, it is probable that most of the licensed certified public accountants and public accountants work in small businesses.

Furthermore, according to the Small Business Administration (SBA), there are approximately 982,692 businesses in Pennsylvania; of which 978,831 are small businesses; and 3,861 are large businesses. Of the 978,831 small businesses, 236,775 are small employers (those with fewer than 500 employees) and the remaining 772,056 are non-employers. Thus, the vast majority of businesses in Pennsylvania are considered small businesses.

The Board's licensees will not be adversely affected by this rulemaking.

(16) List the persons, groups or entities, including small businesses, that will be required to comply with the regulation. Approximate the number that will be required to comply.

All licensees would be required to comply with the rulemaking. The Board currently has approximately 24,094 licensed certified public accountants and 173 licensed public accountants.

(17) Identify the financial, economic and social impact of the regulation on individuals, small businesses, businesses and labor communities and other public and private organizations. Evaluate the benefits expected as a result of the regulation.

There are no financial, economic or social impacts of the rulemaking on individuals, small businesses, businesses or labor communities or other public or private organizations.

(18) Explain how the benefits of the regulation outweigh any cost and adverse effects.

The rulemaking would match the Board's Act 48 schedule of civil penalties to its substantive regulations, permitting consistent enforcement at no additional cost to the regulated community.

(19) Provide a specific estimate of the costs and/or savings to the **regulated community** associated with compliance, including any legal, accounting or consulting procedures which may be required. Explain how the dollar estimates were derived.

The rulemaking would not result in any significant or quantifiable costs or savings to the regulated community.

(20) Provide a specific estimate of the costs and/or savings to the **local governments** associated with compliance, including any legal, accounting or consulting procedures which may be required. Explain how the dollar estimates were derived.

There are no costs or savings to local governments associated with compliance with the rulemaking.

(21) Provide a specific estimate of the costs and/or savings to the **state government** associated with the implementation of the regulation, including any legal, accounting, or consulting procedures which may be required. Explain how the dollar estimates were derived.

There are no costs or savings to the state government associated with compliance with the rulemaking.

(22) For each of the groups and entities identified in items (19)-(21) above, submit a statement of legal, accounting or consulting procedures and additional reporting, recordkeeping or other paperwork, including copies of forms or reports, which will be required for implementation of the regulation and an explanation of measures which have been taken to minimize these requirements.

There are no legal, accounting or consulting procedures or additional reporting, recordkeeping or other paperwork required for implementation of the regulation.

(23) In the table below, provide an estimate of the fiscal savings and costs associated with implementation and compliance for the regulated community, local government, and state government for the current year and five subsequent years.

	Current FY Year	FY +1 Year	FY +2 Year	FY +3 Year	FY +4 Year	FY +5 Year
SAVINGS:	\$	\$	\$	\$	\$	\$
Regulated Community						
Local Government						
State Government						
Total Savings	N/A	N/A	N/A	N/A	N/A	N/A
COSTS:						
Regulated Community						
Local Government						
State Government						
Total Costs	N/A	N/A	N/A	N/A	N/A	N/A
REVENUE LOSSES:						
Regulated Community						
Local Government						
State Government						
Total Revenue Losses	N/A	N/A	N/A	N/A	N/A	N/A

(23a) Provide the past three year expenditure history for programs affected by the regulation.

Program	FY -3 (2011-12)	FY -2 (2012-13)	FY -1 (2013-14)	Current FY (2014-15)
State Board of Accountancy	(actual) \$1,065,754	(actual) \$972,381	(projected) \$1,154,000	(budget) \$1,189,000

(24) For any regulation that may have an adverse impact on small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012), provide an economic impact statement that includes the following:

- (a) An identification and estimate of the number of small businesses subject to the regulation.
- (b) The projected reporting, recordkeeping and other administrative costs required for compliance with the proposed regulation, including the type of professional skills necessary for preparation of the report or record.
- (c) A statement of probable effect on impacted small businesses.
- (d) A description of any less intrusive or less costly alternative methods of achieving the purpose of the proposed regulation.

As stated in the answers to questions 17 – 19 above, this regulation will not have an adverse impact on small businesses.

(25) List any special provisions which have been developed to meet the particular needs of affected groups or persons including, but not limited to, minorities, the elderly, small businesses, and farmers.

The Board has determined that there are no special needs of any subset of its applicants or licensees for whom special accommodations should be made.

(26) Include a description of any alternative regulatory provisions which have been considered and rejected and a statement that the least burdensome acceptable alternative has been selected.

No alternative regulatory schemes were considered.

(27) In conducting a regulatory flexibility analysis, explain whether regulatory methods were considered that will minimize any adverse impact on small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012), including:

- a) The establishment of less stringent compliance or reporting requirements for small businesses;
- b) The establishment of less stringent schedules or deadlines for compliance or reporting requirements for small businesses;
- c) The consolidation or simplification of compliance or reporting requirements for small businesses;
- d) The establishment of performing standards for small businesses to replace design or operational standards required in the regulation; and
- e) The exemption of small businesses from all or any part of the requirements contained in the regulation.

As stated in the answers to questions 17 – 19 above, this regulation will not have an adverse impact on small businesses.

(28) If data is the basis for this regulation, please provide a description of the data, explain in detail how the data was obtained, and how it meets the acceptability standard for empirical, replicable and testable data that is supported by documentation, statistics, reports, studies or research. Please submit data or supporting materials with the regulatory package. If the material exceeds 50 pages, please provide it in a searchable electronic format or provide a list of citations and internet links that, where possible, can be accessed in a searchable format in lieu of the actual material. If other data was considered but not used, please explain why that data was determined not to be acceptable.

This rulemaking is not based upon any scientific data, studies, or references.

(29) Include a schedule for review of the regulation including:

- | | |
|---|-----------------------------------|
| A. The date by which the agency must receive public comments: | <u>30 days after publ.</u> |
| B. The date or dates on which public meetings or hearings will be held: | <u>N/A</u> |
| C. The expected date of promulgation of the proposed regulation as a final-form regulation: | <u>Within 2 years</u> |
| D. The expected effective date of the final-form regulation: | <u>Upon publication</u> |
| E. The date by which compliance with the final-form regulation will be required: | <u>Effective date</u> |
| F. The date by which required permits, licenses or other approvals must be obtained: | <u>N/A</u> |

(30) Describe the plan developed for evaluating the continuing effectiveness of the regulations after its implementation.

The Commissioner and the Board continually review the efficacy of their regulations, as part of the annual review process pursuant to Executive Order 1996-1. The Board reviews its regulatory proposals at regularly scheduled public meetings. The Board will meet on the following remaining dates in 2015: May 21, July 21, September 17, and November 17. More information can be found on the Board's website (linked under boards & commissions from professional licensing on the Department's website at www.dos.pa.gov).

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FACE SHEET
FOR FILING DOCUMENTS
WITH THE LEGISLATIVE REFERENCE BUREAU

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(Pursuant to Commonwealth Documents Law)

DO NOT WRITE IN THIS SPACE

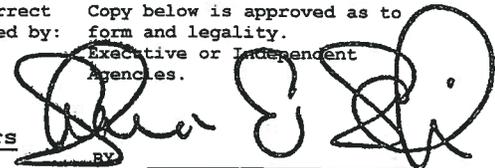
Copy below is hereby approved as to form and legality. Attorney General

Copy below is hereby certified to be a true and correct copy of a document issued, prescribed or promulgated by:

Copy below is approved as to form and legality. Executive or Independent Agencies.

BY: 
(DEPUTY ATTORNEY GENERAL)

Department of State, Bureau of Professional and Occupational Affairs
(AGENCY)


BY: _____

MAY 12 2015
DATE OF APPROVAL

DOCUMENT/FISCAL NOTE NO. 16A-5514

APR 21 2015
DATE OF APPROVAL

DATE OF ADOPTION: _____

(Deputy General Counsel
~~(Chief Counsel,~~
~~Independent Agency~~
(Strike inapplicable title)

BY: 
Travis N. Gery, Esq.

TITLE: Commissioner
(EXECUTIVE OFFICER, CHAIRMAN OR SECRETARY)

[] Check if applicable
Copy not approved.
Objections attached.

[] Check if applicable.
No Attorney General approval
or objection within 30 day
after submission.

PROPOSED RULEMAKING

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS

49 Pa. Code § 43b.10a

SCHEDULE OF CIVIL PENALTIES - ACCOUNTANTS

The Acting Commissioner of Professional and Occupational Affairs (Commissioner) proposes to amend § 43b.10a (relating to schedule of civil penalties—accountants) to read as set forth in Annex A.

Effective Date

The proposed amendments would become effective upon publication of the final-form rulemaking in the *Pennsylvania Bulletin*.

Statutory Authority

Section 5(a) of the act of July 2, 1993 (P. L. 345, No. 48) (Act 48) (63 P. S. § 2205(a)) authorizes the Commissioner, after consultation with licensing boards in the Bureau of Professional and Occupational Affairs (the Bureau), to promulgate a schedule of civil penalties for violations of the acts or regulations of the licensing boards.

Background and Need for the Rulemaking

Act 48 authorizes agents of the Bureau to issue citations and impose civil penalties under schedules adopted by the Commissioner in consultation with the Bureau's boards and commissions. Act 48 citations streamline the disciplinary process by eliminating the need for formal orders to show cause, answers, adjudications and orders, and consent agreements. At the same time, licensees who receive an Act 48 citation retain their due process right to a hearing prior to the imposition of judgment. The use of Act 48 citations has increased steadily since 1996, when the program was first implemented, and they have become an important part of the Bureau's enforcement efforts. Section 5(b)(4) of Act 48 (63 P.S. § 2205(b)(4)) authorizes the Board, as a licensing board within the Bureau, to levy a civil penalty of not more than \$10,000 on any licensee or unlicensed person who violates any provision of the Act or Board regulations. However, section 5(a) of Act 48 (63 P.S. § 2205(a)) limits the civil penalty levied by citation to no more than \$1,000 per violation.

On November 28, 1998, under authority of Act 48, the Commissioner published a schedule of civil penalties for certain violations of the CPA Law (63 P.S. §§ 9.1 – 9.16b) and the regulations of the State Board of Accountancy (Board). The schedule of civil penalties at § 43b.10a has been amended only once (in 2012). At this time, the Board is separately proposing a rulemaking (identified as 16A-5513) to amend certain of its substantive regulations relating to continuing education violations for which civil penalties are included in the schedule. The Commissioner has now determined, based upon the Board's proposed amendments to its regulations, that the Act 48 schedule of civil penalties for violations of the amended regulations require corresponding amendment.

Description of Proposed Amendments

Current § 11.63(a)(1) (relating to CPE subject areas; relevance to professional competence) requires each licensee to complete at least 16 hours of acceptable continuing professional education (CPE) in accounting and attest subjects during each 2-year reporting

period. The current Act 48 schedule provides that a first offense violation of failing to complete this required CPE will expose a licensee to citation with a civil penalty of \$300 for a deficiency of 1 to 4 hours, \$400 for a deficiency of 4 to 8 hours, \$500 for a deficiency of 9 to 12 hours, and \$600 for a deficiency of 13 to 16 hours. The Board is proposing to amend § 11.63(a)(1) to increase the required amount of CPE for those who are required to complete CPE in this area to 24 hours. Accordingly, the Commissioner proposes to revise the schedule to provide a civil penalty of \$50 per hour deficient, not to exceed \$1,000. A second or subsequent offense will continue to result in formal action.

Current § 11.63(a)(6) requires each licensee to complete at least 8 hours of acceptable CPE in tax subjects during each reporting period, and the current schedule also includes a civil penalty for a first offense violation of this provision. However, the Board is proposing to eliminate this required minimum to be completed in tax subjects. Accordingly, the Commissioner proposes to delete this item from the schedule.

Fiscal Impact and Paperwork Requirements

The proposed rulemaking would not have a fiscal impact on, or create additional paperwork for, the regulated community, the general public, or the Commonwealth and its political subdivisions.

Sunset Date

The Commissioner and the Board continuously monitor the effectiveness of their regulations. Therefore, no sunset date has been assigned.

Regulatory Review

Under section 5(a) of the Regulatory Review Act (71 P.S. § 745.5(a)), on May 29, 2015, the Commissioner submitted a copy of this proposed rulemaking and a copy of a Regulatory Analysis Form to the Independent Regulatory Review Commission (IRRC) and to the Chairpersons of the Senate Consumer Protection and Professional Licensure Committee and the House Professional Licensure Committee. A copy of this material is available to the public upon request.

Under section 5(g) of the Regulatory Review Act, IRRC may convey comments, recommendations or objections to the proposed rulemaking within 30 days of the close of the public comment period. The comments, recommendations or objections shall specify the regulatory review criteria which have not been met. The Regulatory Review Act specifies detailed procedures for review, prior to final publication of the rulemaking, by the Commissioner, the General Assembly and the Governor of comments, recommendations or objections raised.

Public Comment

Interested persons are invited to submit written comments, recommendations or

objections regarding this proposed rulemaking to Regulatory Unit counsel, Department of State, at P.O. Box 69523, Harrisburg, PA 17106-9523 or by e-mail at RA-STRegulatoryCounsel@pa.gov, within 30 days following publication of this proposed rulemaking in the *Pennsylvania Bulletin*. Please reference No. 16A-5514 (schedule of civil penalties - accountants), when submitting comments.

Ian J. Harlow
Acting Commissioner of Professional and
Occupational Affairs

ANNEX A

PENNSYLVANIA ADMINISTRATIVE CODE

TITLE 49. PROFESSIONAL AND VOCATIONAL STANDARDS

PART I. DEPARTMENT OF STATE

Subpart A. PROFESSIONAL AND OCCUPATIONAL AFFAIRS

CHAPTER 43b. COMMISSIONER OF PROFESSIONAL AND OCCUPATIONAL
AFFAIRS

SCHEDULE OF CIVIL PENALTIES, GUIDELINES FOR IMPOSITION OF CIVIL
PENALTIES AND PROCEDURES FOR APPEAL

* * * * *

§ 43b.10a. Schedule of civil penalties – accountants.

STATE BOARD OF ACCOUNTANCY

* * * * *

Violation under

49 Pa. Code Chapter 11

Section 11.62(b)	Failure to complete 20 hours of acceptable continuing professional education during each year of reporting period	1 st offense – \$300 2 nd or subsequent offense – formal action
Section 11.63(a)(1)	Failure to complete [16] <u>24</u> hours of acceptable continuing professional education in accounting and attest subjects	1 st offense – [1-4 hour deficiency - \$300; 4-8 hour deficiency - \$400; 9-12 hour deficiency - \$500; 13-16 hour deficiency - \$600] <u>\$50 per hour</u>

	during reporting period, <u>if</u>	<u>deficient, not to exceed \$1,000²</u>
	<u>required</u>	2 nd or subsequent offense – formal action
[Section 11.63(a)(6)	Failure to complete 8 hours of acceptable continuing professional education in tax subjects during reporting period	1 st offense – \$300 ² 2 nd or subsequent offense – formal action]
Section 11.63(a)(7)	Failure to complete 4 hours of acceptable continuing professional education in professional ethics during reporting period	1 st offense – \$300 ² 2 nd or subsequent offense – formal action
Section 11.67(b)	Failure to timely submit documentation of continuing professional education during Board audit (assumes no other continuing education violation)	1 st offense – \$500 2 nd or subsequent offense – formal action

¹ The first offense provision does not apply to a situation involving multiple occurrences or a pattern or practice of misconduct.

² When there are violations of both 63 P. S. § 9.8b(b) and 49 Pa. Code § 11.63(a)(1) [, (6)] or (7) (relating to CPE subject areas; relevance to professional competence), a combined civil penalty will not be assessed for both sets of violations. The highest civil penalty will be assessed whether for the violation of 63 P. S. § 9.8b(b) or 49 Pa. Code § 11.63(a)(1) [, (6)] or (7).



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS
Post Office Box 2649
Harrisburg, Pennsylvania 17105-2649
(717) 783-7200

May 29, 2015

The Honorable John F. Mizner, Esq., Chairman
INDEPENDENT REGULATORY REVIEW COMMISSION
14th Floor, Harristown 2, 333 Market Street
Harrisburg, Pennsylvania 17101

Re: Proposed Regulation
16A-5514: SCHEDULE OF CIVIL PENALTIES-ACCOUNTANTS

Dear Chairman Mizner:

Enclosed is a copy of a proposed rulemaking package of the Commissioner of Professional and Occupational Affairs pertaining to the schedule of civil penalties for accountants.

The Board will be pleased to provide whatever information the Commission may require during the course of its review of the rulemaking.

Sincerely,

A handwritten signature in black ink, appearing to read "Ian J. Harlow".

Ian J. Harlow
Acting Commissioner of Professional and
Occupational Affairs

IJH/TAB:rs
Enclosure

cc: Patricia Allan, Director of Policy, Department of State
Steven Turner, Chief Counsel
Department of State
Cynthia Montgomery, Regulatory Counsel
Department of State
Juan A. Ruiz, Counsel
State Board of Accountancy
State Board of Accountancy

**TRANSMITTAL SHEET FOR REGULATIONS SUBJECT TO THE
REGULATORY REVIEW ACT**

I.D. NUMBER: 16A-5514

SUBJECT: Schedule of Civil Penalties

AGENCY: DEPARTMENT OF STATE
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS
STATE BOARD OF ACCOUNTANCY

TYPE OF REGULATION

- X Proposed Regulation
- Final Regulation
- Final Regulation with Notice of Proposed Rulemaking Omitted
- 120-day Emergency Certification of the Attorney General
- 120-day Emergency Certification of the Governor
- Delivery of Disapproved Regulation
 - a. With Revisions
 - b. Without Revisions

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FILING OF REGULATION

<u>DATE</u>	<u>SIGNATURE</u>	<u>DESIGNATION</u>
		<i>HOUSE COMMITTEE ON PROFESSIONAL LICENSURE</i>
5/29/15	<i>Michele Warren</i>	MAJORITY CHAIR <u>Julie Harhart</u>
		MINORITY CHAIR _____
		<i>SENATE COMMITTEE ON CONSUMER PROTECTION & PROFESSIONAL LICENSURE</i>
5/29/15	<i>Tommy M. Blauch</i>	MAJORITY CHAIR <u>Robt. J. Tomlinson</u>
		MINORITY CHAIR _____
5/29/15	<i>K Cooper</i>	<i>INDEPENDENT REGULATORY REVIEW COMMISSION</i>
		<i>ATTORNEY GENERAL</i> (for Final Omitted only)
5-29-15	<i>Heather Brown</i>	<i>LEGISLATIVE REFERENCE BUREAU</i> (for Proposed only)