

Amendments to Senate Bill No. 278
1st Reading Copy

Requested by Senator Joe Balyeat

For the Senate Business, Labor, and Economic Affairs Committee

Prepared by Pat Murdo
February 8, 2005 (7:50am)

1. Title, page 1, line 4.

Following: "FOR"

Insert: "CERTAIN"

2. Title, page 1, line 7.

Following: "ACCOUNTING BY"

Insert: "CERTAIN"

3. Title, page 1, line 9.

Following: "REGISTRATION BY"

Insert: "CERTAIN"

4. Page 1, line 13.

Following: "accountant"

Insert: "-- exception"

5. Page 1, line 14.

Following: the first "person"

Insert: "not otherwise licensed under this part"

6. Page 1.

Following: line 30

Insert: "(4) A person who is preparing federal or state income tax returns for a Montana resident and who does not physically come to Montana to prepare the tax returns is not required to obtain a special practice permit under this section."

Renumber: subsequent subsection

7. Page 2, line 4.

Following: "registration"

Insert: "-- reciprocity"

Following: "."

Insert: "(1) The provisions of subsections (2) and (3) apply only to certified public accountants who are licensed in states that require special practice permits similar to those required in [section 1] for nonresident certified public accountants practicing in those states."

Renumber: subsequent subsections

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