

SENATE BILL 246 TESTIMONY

Good afternoon, Chairman Schuring and Senate members of the General Government and Agency Review Committee. Thank you for this opportunity for having me testify before you today.

For those of you who remember me, I was here to testify as an interested party to Senate Bill 246 on February 5 of this year. To reintroduce myself, my name is Jason M. Jones, I am a Licensed Public Accountant in the states of Delaware, Iowa, and Montana, however unlike my appearance on February 5, I am here to testify as an opponent to the bill.

I had hoped that we could come to a compromise and amend the bill with the understanding that perhaps the amendment I had proposed in my previous testimony was perhaps too drastic; I had modified my original proposed amendment to one of two more friendly amendments that you may find more palatable and less drastic:

- The first one is a simple deletion of the unique exclusion of recognition for registered public accountants (lines 11676 and 11677 of the bill); and
- The second one intends to create a window of only one year for registered public accountants to have Ohio recognize their licenses from other states.

However, it appears that the sponsors, and even my own state representative were not interested in either meeting with me or making any such compromise regardless of palatability or friendliness, as I was met with either no response or a flippant dismissal of my suggestions. I therefore must testify as an opponent to the bill.

As discussed in prior conversations, I find it rather “unique” that SB 246 singles out “registered public accountants” and denies them interstate recognition in Ohio but does not do this with any other licensed profession or occupation. The universal occupational licensing reciprocity bills in other states that have passed into law (Arizona, Pennsylvania, Missouri, and Indiana) do not single out registered public accountants for different treatment.

Said differently, a bill in Ohio that is 770 pages goes out of its way to exclude recognition of one and only one type of licensee--registered public accountants. That different treatment cannot be justified by concerns about consumer protection because (a) there are roughly less than 200 registered public accountants nationwide who hold active licenses, (b) at least one state which closed the designation to new applications actually does allow for reciprocal licensing if you are a resident of that state and meet all CPE requirements, (c) Ohio lets out of state PAs serve customers in Ohio on an incidental basis as long as the registered public accountant does not reside in Ohio (Section 4701.15 of the Ohio Revised Code).

There appears to be a conflict of interest between the bill’s sponsors and certain special interest groups, you cannot propose a bill that is supposed to be universal for all professions and occupations while hiding exclusionary verbiage in the bill all the while not explaining why extending reciprocity to this particular profession (as opposed to the many other professions and occupations) would irreparably harm the public.

I had no idea that so few of us even after having amassed years, if not decades of experience could bring so much harm and embarrassment to the accounting profession, 200 registered public accountants vs. 665,000 certified public accountants, that we have to be barred from practicing in Ohio, unless it's on an incidental basis. Maybe it's because Ohio uses different accounting principles, or contrary to Senator Roegner, we do somehow lose our accounting skills once we cross the border into Ohio. Whatever it is, I find it interesting that of all the professions and occupations, only registered public accountants are denied the right to practice their earned profession in the State of Ohio, or more succinctly, they are denied the right to work in Ohio.

I will continue to contest this until a fair and equitable compromise is reached, but in the meantime, I thank you for your time and for listening.

Jason M. Jones, LPA (DE, IA, MT)
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