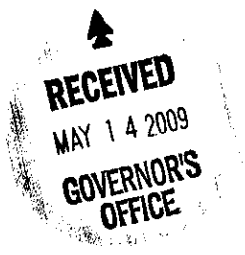


1 SB84  
2 105680-3  
3 By Senator Bedford  
4 RFD: Governmental Affairs  
5 First Read: 03-FEB-09  
6 PFD: 02/02/2009

ACT# 2009- 620



1 SB84

2

3

4 ENROLLED, An Act,

5 Relating to certified public accountants; to provide  
6 for a practice privilege for nonresident certified public  
7 accountants; to make certain technical changes, to conform  
8 state law to certain federal auditing standards, and to  
9 increase certain administrative fines; and for this purpose to  
10 amend Sections 34-1-2, 34-1-6, 34-1-7, 34-1-10, 34-1-12, as  
11 amended by Act 2008-133, 34-1-15, 34-1-16, 34-1-17, and  
12 34-1-20 of the Code of Alabama 1975.

13 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

14 Section 1. Sections 34-1-2, 34-1-6, 34-1-7, 34-1-10,  
15 34-1-12, as amended by Act 2008-133, 34-1-15, 34-1-16,  
16 34-1-17, and 34-1-20 of the Code of Alabama 1975, are amended  
17 to read as follows:

18 "§34-1-2.

19 "For purposes of this chapter, the following words  
20 and phrases shall have the meanings respectively ascribed in  
21 this section:

22 "(1) AICPA. The American Institute of Certified  
23 Public Accountants.

24 "(2) ATTEST. Providing the following financial  
25 statement services:

1           "a. Any audit or other engagement to be performed in  
2 accordance with the Statements on Auditing Standards (SAS).

3           "b. Any review of a financial statement to be  
4 performed in accordance with the Statements on Standards for  
5 Accounting and Review Services (SSARS).

6           "c. Any examination of prospective financial  
7 information to be performed in accordance with the Statements  
8 on Standards for Attestation Engagements (SSAE).

9           "d. Any engagement to be performed in accordance  
10 with the auditing standards of the Public Company Accounting  
11 Oversight Board (PCAOB).

12           "e. The statements on standards specified in this  
13 definition shall be adopted by reference by the board pursuant  
14 to rule making and shall be those developed for general  
15 application by recognized national accountancy organizations  
16 such as the AICPA and PCAOB.

17           "(3) BOARD. The Alabama State Board of Public  
18 Accountancy created by Section 34-1-3, except the special  
19 meaning applicable only to Section 34-1-4.

20           "(4) COMPILATION. Providing a service to be  
21 performed in accordance with Statements on Standards for  
22 Accounting and Review Services (SSARS) that is presenting in  
23 the form of financial statements, information that is the  
24 representation of management (owners) without undertaking to  
25 express any assurance on the statements.

1           "(5) FIRM. A sole proprietorship, partnership,  
2 professional corporation, professional association, limited  
3 liability company, limited liability partnership, or any other  
4 form of business entity now or hereafter recognized by Alabama  
5 law.

6           "(6) LICENSE. A certificate issued pursuant to  
7 Section 34-1-4, a permit issued pursuant to Section 34-1-11,  
8 registration pursuant to Section 34-1-8; or, in each case, a  
9 certificate or permit issued pursuant to corresponding  
10 provisions of prior law, or the practice privilege provided  
11 pursuant to Section 34-1-7.

12           "(7) LICENSEE. The holder of a license.

13           "(8) OWNER. Any person who holds an ownership  
14 interest in a firm.

15           "(9) PEER REVIEW. The study, appraisal, or review of  
16 one or more aspects of the professional work of a licensee or  
17 firm that performs attest or compilation services, by a person  
18 or persons who hold licenses and who are not affiliated with  
19 the licensee or firm being reviewed.

20           "(10) STATE. Any state, territory, or insular  
21 possession of the United States or the District of Columbia.

22           "§34-1-6.

23           "(a) A firm engaged in this state in the practice of  
24 public accounting may register with the board as a firm of

1 certified public accountants provided it meets all of the  
2 following requirements:

3 "(1) At least 51 percent of the ownership of the  
4 firm, in terms of financial interests and voting rights of all  
5 partners, officers, shareholders, members, or managers,  
6 belongs to holders of a certificate who are licensed in some  
7 state, and such partners, officers, shareholders, members, or  
8 managers, whose principal place of business is in this state,  
9 and who perform professional services in this state hold a  
10 valid certificate issued under Section 34-1-4. Although firms  
11 may include nonlicensee owners, the firm and its ownership  
12 must comply with rules promulgated by the board.

13 "(2) Each certified public accountant owner  
14 regularly engaged within this state in the practice of public  
15 accounting as a member of the firm shall be a certified public  
16 accountant of this state in good standing except as provided  
17 in subdivision (4) of this subsection or when practicing  
18 pursuant to Section 34-1-7.

19 "(3) Each resident manager in charge of an office of  
20 a firm in this state whose main office is outside this state  
21 shall be a certified public accountant of this state in good  
22 standing except as provided in subdivision (4) of this  
23 subsection.

24 "(4) Certified public accountants (CPAs) from other  
25 jurisdictions transferring into Alabama shall be required to

1 obtain an Alabama reciprocal certificate within 24 months from  
2 the date of transfer.

3 "(5) Any CPA firm as defined in this chapter may  
4 include nonlicensee owners provided that:

5 "a. The firm designates a licensee of this state who  
6 is responsible for the proper registration of the firm and  
7 identifies that individual to the board.

8 "b. All nonlicensee owners are active individual  
9 participants in the CPA firm or affiliated entities.

10 "c. A nonlicensee is prohibited from being an owner  
11 if he or she has previously held a license.

12 "d. All nonlicensee owners shall register annually  
13 with the board, pay an annual registration fee in an amount  
14 determined by the board, and report the satisfaction of any  
15 annual continuing education requirements that the board may  
16 impose by rule on nonlicensee owners.

17 "e. The firm complies with such other requirements  
18 as the board may impose by rule.

19 "(6) Firms which fall out of compliance with this  
20 section due to changes in firm ownership or personnel, after  
21 receiving or renewing a permit, shall take corrective action  
22 to bring the firm back into compliance as quickly as possible.  
23 The board may grant a reasonable period of time to take such  
24 corrective action. Failure to bring the firm back into  
25 compliance within a reasonable period of time as defined by

1 the board will result in the suspension or revocation of the  
2 firm permit.

3 "(b) Application for registration shall be made upon  
4 the affidavit of an owner of the firm who is a certified  
5 public accountant of this state in good standing. The board  
6 shall in each case determine whether the firm is eligible for  
7 registration. A firm which is registered and which holds a  
8 permit issued under Section 34-1-11 may use the words  
9 "certified public accountants" or the abbreviation "CPAs" in  
10 connection with the name of the firm. Notification shall be  
11 given the board, within one month, after the admission to or  
12 withdrawal of an owner from any firm registered.

13 "§34-1-7.

14 "(a) Subject to the requirements of subsection (b),  
15 a person who is licensed as a certified public accountant in  
16 another state whose principal place of business is not in this  
17 state shall have all the privileges of a certified public  
18 accountant in this state without the need to obtain a  
19 certificate or permit under this chapter or to notify or  
20 register with the board and may offer or render professional  
21 services in this state, whether in person or by mail,  
22 telephone, or electronic means, without any notice, fee, or  
23 other submission under this chapter.

24 "(b) A person exercising the practice privilege  
25 granted in subsection (a) and any firm that employs the

1 person, as a condition of the grant of the privilege, are  
2 deemed to consent to all of the following:

3 "(1) The personal and subject matter jurisdiction  
4 and disciplinary authority of the board and the courts of  
5 Alabama.

6 "(2) Compliance with this chapter and any rules  
7 promulgated by the board.

8 "(3) That the person shall cease offering or  
9 rendering professional services under the practice privilege  
10 personally and on behalf of a firm if the license of the  
11 person from the state by which the person was licensed as a  
12 certified public accountant when any professional services  
13 were offered or rendered, or began to be offered or rendered,  
14 pursuant to the practice privilege provided in this section,  
15 is no longer valid.

16 "(4) To the appointment of any out-of-state board by  
17 which the person was licensed as a certified public accountant  
18 when any professional services were offered or rendered, or  
19 began to be offered or rendered, pursuant to the practice  
20 privilege provided in this section, to be his or her agent for  
21 the purpose of service of process in any action or proceeding  
22 by the board in this state against the person.

23 "§34-1-10.

24 "(a) Each office established or maintained in this  
25 state for the practice of public accounting in this state by a



1 certified public accountant, firm of certified public  
2 accountants, a public accountant, firm of public accountants,  
3 or by one registered under Section 34-1-5 shall be registered  
4 annually under this chapter with the board, but no fee shall  
5 be charged for registration. Each office shall be under the  
6 direct supervision of a licensee holding a permit under  
7 Section 34-1-11, which is in full force and effect.

8 Notwithstanding the foregoing, the title or designation  
9 "certified public accountant" or the abbreviation "CPA" shall  
10 not be used in connection with the office unless the licensee  
11 is the holder of a certificate as a certified public  
12 accountant under Section 34-1-4 and a permit issued under  
13 Section 34-1-11, both of which are in full force and effect.  
14 The licensee may serve in such capacity at one office only.  
15 The board shall by regulation prescribe the procedure to be  
16 followed in effecting registrations.

17 "(b) No firm or office not located in this state,  
18 even if it is engaged in business in this state, shall be  
19 required to register under this section.

20 "§34-1-12.

21 "(a) After notice and hearing as provided in Section  
22 34-1-14, the board may suspend for a period not to exceed  
23 three years or revoke any certificate issued under Section  
24 34-1-4, or any registration granted under Section 34-1-5 or  
25 34-1-8, or any practice privilege granted pursuant to Section

1 34-1-7; may revoke, suspend, or refuse to renew any permit  
2 issued under Section 34-1-11; or may censure the holder of any  
3 permit or any practice privilege for any one or any  
4 combination of the following causes:

5 "(1) Fraud or deceit in obtaining a certificate as a  
6 certified public accountant or in obtaining registration under  
7 this chapter or in obtaining a permit to practice public  
8 accounting under this chapter.

9 "(2) Dishonesty, fraud, or gross negligence in the  
10 practice of public accounting.

11 "(3) Any violation of Section 34-1-16.

12 "(4) Any violation of a rule of professional conduct  
13 promulgated by the board under the authority granted by this  
14 chapter.

15 "(5) Conviction of any crime, an element of which is  
16 dishonesty or fraud, under the laws of any state or of the  
17 United States.

18 "(6) Conviction of a felony under the laws of any  
19 state or of the United States.

20 "(7) Cancellation, revocation, suspension, or  
21 refusal to renew authority to practice as a certified public  
22 accountant or a public accountant by any other state for any  
23 cause other than failure to pay an annual registration fee in  
24 the other state.

1           "(8) Suspension or revocation of the right to  
2 practice before any state or federal agency.

3           "(9) Failure to be legally present in this state, or  
4 to become a citizen of the United States within six years by  
5 any person not a citizen of the United States when he or she  
6 received a certificate as a certified public accountant or was  
7 registered as a public accountant under this chapter.

8           "(10) Failure to apply for an annual permit to  
9 practice or to be placed on the board's inactive roll within  
10 any of the following time periods:

11           "a. One year from the expiration date of the permit  
12 to practice last obtained or renewed pursuant to Section  
13 34-1-11(a).

14           "b. One year from the expiration date of the last  
15 annual renewal of his or her certificate pursuant to Section  
16 34-1-11(b).

17           "c. One year from the date upon which the  
18 certificate holder or registrant was granted his or her  
19 certificate or registration, if no permit was ever issued  
20 under Section 34-1-11(a) or his or her name was never placed  
21 on the board's inactive roll under Section 34-1-11(b), unless  
22 the failure is excused by the board pursuant to Section  
23 34-1-11.

24           "(11) Conduct discreditable to the public accounting  
25 profession.

1           "(12) Failure of a certificate holder or registrant  
2 to furnish evidence of satisfaction of requirements of  
3 continuing education as required by the board pursuant to  
4 Section 34-1-11 or to meet any conditions in respect of  
5 continuing education which the board may have ordered with  
6 respect to the certificate holder under that section.

7           "(13) Failure to comply with the provisions and  
8 requirements of the board's peer review program.

9           "(14) Failure to comply with this chapter or rules  
10 promulgated by the board under this chapter or failure to  
11 comply with professional standards.

12           "(15) Making any false or misleading statement or  
13 verification in support of an application for a certificate,  
14 registration, or permit filed by another.

15           "(b) In addition to the disciplinary powers granted  
16 pursuant to subsection (a), the board may singly, or in  
17 combination with any other disciplinary action, levy and  
18 collect administrative fines for violations of this chapter or  
19 the rules and regulations of the board of not more than five  
20 thousand dollars (\$5,000) for each violation.

21           "§34-1-15.

22           "Upon application in writing and after hearing,  
23 pursuant to notice, the board may issue a new certificate to a  
24 certified public accountant whose certificate shall have been  
25 revoked, may allow the reregistration of anyone whose

1 registration has been revoked, may reissue or modify the  
2 suspension of any permit to practice public accounting which  
3 has been revoked or suspended, or may restore or modify the  
4 suspension of any practice privilege pursuant to Section  
5 34-1-7 which has been revoked or suspended.

6 "§34-1-16.

7 "No person shall assume or use the title or  
8 designation "certified public accountant," the abbreviation  
9 "CPA" or any other title, designation, words, letters,  
10 abbreviation, sign, card, or device tending to indicate that  
11 the person is a certified public accountant, unless the person  
12 has received a certificate as a certified public accountant  
13 under Section 34-1-4 and if in public practice, holds a permit  
14 issued under Section 34-1-11, which is not revoked or  
15 suspended, hereinafter referred to as a live permit, and all  
16 of the offices of the person in this state for the practice of  
17 public accounting are maintained and registered as required  
18 under Section 34-1-10, or the person is practicing pursuant to  
19 Section 34-1-7; provided, however:

20 "(1) A foreign accountant who has registered under  
21 Section 34-1-5 and who holds a live permit issued under  
22 Section 34-1-11 may use the title under which he or she is  
23 generally known in his or her country, followed by the name of  
24 the country from which the certificate, license, or degree was  
25 received.

1           "(2) No firm with an office in this state shall  
2 provide attest services or assume or use the title or  
3 designation "certified public accountants" or the abbreviation  
4 "CPAs" or any other title, designation, words, letters, signs,  
5 abbreviation, card, or device tending to indicate that the  
6 firm is composed of certified public accountants, unless the  
7 firm is registered as a firm of certified public accountants  
8 under Section 34-1-6, holds a live permit issued under Section  
9 34-1-11, and all of the offices of the firm in this state for  
10 the practice of public accounting are maintained and  
11 registered as required under Section 34-1-10, and ownership of  
12 the firm is in accord with this chapter and rules promulgated  
13 by the board.

14           "(3) No person shall assume or use the title or  
15 designation "public accountant," the abbreviation thereof, or  
16 any other title, designation, words, letters, abbreviation,  
17 sign, card, or device tending to indicate that the person is a  
18 public accountant, unless the person is registered as a public  
19 accountant under Section 34-1-8, holds a live permit issued  
20 under Section 34-1-11, and all of the offices of the person in  
21 this state for the practice of public accounting are  
22 maintained and registered as required under Section 34-1-10 or  
23 unless the person has received a certificate as a certified  
24 public accountant under Section 34-1-4, holds a live permit  
25 issued under Section 34-1-11, and all of the offices of the

1 person in this state for the practice of public accounting are  
2 maintained and registered as required under Section 34-1-10.

3 "(4) No firm shall provide attest services or assume  
4 or use the title or designation "public accountant" or any  
5 other title, designation, words, letters, abbreviation, sign,  
6 card, or device tending to indicate that the firm is composed  
7 of public accountants, unless the firm is registered as a firm  
8 of public accountants under Section 34-1-9, or as a firm of  
9 certified public accountants under Section 34-1-5, holds a  
10 live permit issued under Section 34-1-11, and all of the  
11 offices of the firm in this state for the practice of public  
12 accounting are maintained and registered as required under  
13 Section 34-1-10.

14 "(5) No person or firm shall assume or use the title  
15 or designation "accredited accountant," "certified  
16 accountant," "chartered accountant," "enrolled accountant,"  
17 "licensed accountant," "registered accountant," or any other  
18 title or designation likely to be confused with "certified  
19 public accountant" or "public accountant," or any of the  
20 abbreviations "AA," "CA," "LA," "RA," or similar abbreviations  
21 likely to be confused with "CPA" or "PA." The title "enrolled  
22 agent" or "EA" may be used by only individuals so designated  
23 by the Internal Revenue Service. Notwithstanding the  
24 foregoing, any person who holds a live permit issued under  
25 Section 34-1-11, and all of whose offices in this state for

1 the practice of public accounting are maintained and  
2 registered as required under Section 34-1-10, or who is  
3 practicing pursuant to Section 34-1-7, may hold himself or  
4 herself out to the public as an "accountant" or "auditor." A  
5 foreign accountant registered under Section 34-1-5 who holds a  
6 live permit issued under Section 34-1-11 and all of whose  
7 offices in this state for the practice of public accounting  
8 are maintained and registered as required under Section  
9 34-1-10 may use the title under which he or she is generally  
10 known in his or her country, followed by the name of the  
11 country from which he or she received the certificate,  
12 license, or degree.

13           "(6) No person shall sign or affix his or her name  
14 or any trade or assumed name used in the person's profession  
15 or business, with any wording indicating that he or she has  
16 expert knowledge in accounting or auditing, to any opinion or  
17 certificate attesting in any way to the reliability of any  
18 representation or estimate in regard to any person or  
19 organization embracing financial information or facts  
20 respecting compliance with conditions established by law or  
21 contract, including but not limited to statutes, ordinances,  
22 regulations, grants, loans, and appropriations, unless he or  
23 she holds a live permit issued under Section 34-1-11, and all  
24 of the offices in this state for the practice of public  
25 accounting are maintained and registered under Section



1 34-1-10, or unless the person is practicing pursuant to  
2 Section 34-1-7. Notwithstanding the foregoing, this  
3 subdivision shall not prohibit any officer, employee, partner,  
4 or principal of any organization from affixing his or her  
5 signature to any statement or report in reference to the  
6 financial affairs of the organization with any wording  
7 designating the position, title, or office which he or she  
8 holds in the organization, nor shall this subdivision prohibit  
9 any act of a public official or public employee in the  
10 performance of their duties.

11 "(7) No person shall sign or affix the name of the  
12 firm, with any wording indicating that it is a firm composed  
13 of accountants or auditors or persons having expert knowledge  
14 in accounting or auditing, to any opinion or certificate  
15 attesting in any way to the reliability of any representation  
16 or estimate in regard to any person or organization embracing  
17 financial information or facts respecting compliance with  
18 conditions established by law or contract, including but not  
19 limited to statutes, ordinances, regulations, grants, loans,  
20 and appropriations, unless the firm holds a live permit issued  
21 under Section 34-1-11, and all of its offices in this state  
22 for the practice of public accounting are maintained and  
23 registered as required under Section 34-1-10, or the person is  
24 practicing pursuant to Section 34-1-7.

1           "(8) No person shall assume or use the title or  
2 designation "certified public accountant" or "public  
3 accountant" in conjunction with names indicating or implying  
4 that there is a firm, in conjunction with the designation "and  
5 company" and "and co." or a similar designation if there is in  
6 fact no bona fide firm registered under Section 34-1-6 or  
7 Section 34-1-9, unless the person is practicing pursuant to  
8 Section 34-1-7. No person holding a certificate or  
9 registration or firm holding a permit under this chapter or  
10 person practicing pursuant to Section 34-1-7 shall use a  
11 professional or firm name or designation that is misleading  
12 about the legal form of the firm, or about the persons who are  
13 partners, officers, members, managers, or shareholders of the  
14 firm, or about any other matter. This section shall not  
15 prevent a firm or its successors from continuing to practice  
16 under a firm name which consists of or includes the name or  
17 names of one or more former owners.

18           "(9) Only licensees holding a valid permit to  
19 practice or practicing pursuant to Section 34-1-7 may issue a  
20 report on financial statements of any other person, firm,  
21 organization, or governmental unit or otherwise offer to  
22 render any attest service, as defined herein. This restriction  
23 does not prohibit any act of a public official or public  
24 employee in the performance of that person's duties as such;  
25 or prohibit the performance by any person of other services

1 involving the use of accounting skills, including the  
2 preparation of tax returns, management advisory services, and  
3 the preparation of financial statements without the issuance  
4 of reports thereon. This restriction also does not apply to  
5 nonlicensees, who may prepare financial statements and issue  
6 reports thereon which do not purport to be in compliance with  
7 the Statements on Standards for Accounting and Review Services  
8 (SSARS).

9 "(10) Licensees performing attest or compilation  
10 services must provide those services in accordance with  
11 professional standards.

12 "(11) Nonlicensees may not use language in any  
13 statement relating to the financial affairs of a person or  
14 entity which is conventionally used by licensees in reports on  
15 financial statements. In this regard, the board shall issue,  
16 by rule, safe harbor language nonlicensees may use in  
17 connection with such financial information. Notwithstanding  
18 the foregoing, nonlicensees may use the following disclaimer  
19 language in connection with financial statements to not be in  
20 violation of this chapter:

21 ""I (We) have prepared the accompanying (financial  
22 statements) of (name of entity) as of (time period) for the  
23 (period) then ended. This presentation is limited to preparing  
24 in the form of financial statements information that is the  
25 representation of management (owners).

1           ""I (We) have not audited or reviewed the  
2 accompanying financial statements and accordingly do not  
3 express an opinion or any other form of assurance on them."

4           "(12) No holder of a certificate issued under  
5 Section 34-1-4 or a registration issued under Section 34-1-8,  
6 except a person practicing pursuant to Section 34-1-7, shall  
7 perform attest services in any firm that does not hold a valid  
8 permit to practice issued under Section 34-1-11.

9           "(13) No individual licensee shall issue a report in  
10 standard form upon a compilation of financial information  
11 through any form of business that does not hold a valid permit  
12 issued under Section 34-1-11 unless the report discloses the  
13 name of the business through which the individual is issuing  
14 the report, and the individual:

15           "a. Signs the compilation report identifying the  
16 individual as a certified public accountant or public  
17 accountant.

18           "b. Undergoes no less frequently than once every  
19 three years, a peer review conducted in such manner as the  
20 board shall by rule specify.

21           "(14) Nothing herein shall prohibit a practicing  
22 attorney or firm of attorneys from preparing or presenting  
23 records or documents customarily prepared by an attorney or  
24 firm of attorneys in connection with the attorney's  
25 professional work in the practice of law.

1           "§34-1-17.

2           "(a) Nothing contained in this chapter shall  
3 prohibit any person not a certified public accountant or  
4 public accountant from serving as an employee of, or an  
5 assistant to, a certified public accountant, a public  
6 accountant, or a firm composed of certified public accountants  
7 or public accountants holding a permit to practice issued  
8 under Section 34-1-11; or a foreign accountant registered  
9 under Section 34-1-5, or a person practicing pursuant to  
10 Section 34-1-7; provided, that the employee or assistant shall  
11 not issue any accounting or financial statements over his or  
12 her name.

13           "(b) Nothing contained in this chapter shall  
14 prohibit a certified public accountant of another state, or an  
15 accountant who holds a certificate, license, or degree in a  
16 foreign country, constituting a recognized qualification for  
17 the practice of public accounting in the country, from  
18 practicing in this state in conformity with Section 34-1-7 and  
19 the regulations and rules of professional conduct promulgated  
20 by the board.

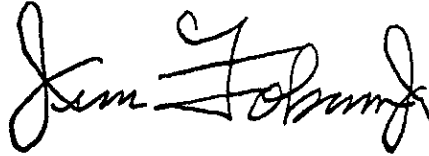
21           "§34-1-20.

22           "The display or uttering by a person of a card,  
23 sign, advertisement or other printed, engraved or written  
24 instrument or device, bearing a person's name in conjunction  
25 with the words "certified public accountant" or any

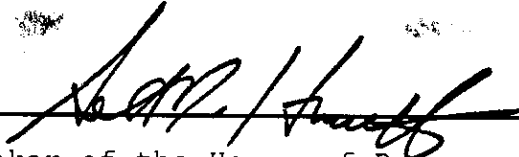
1 abbreviation thereof, or "public accountant" or any  
2 abbreviation thereof, shall be prima facie evidence in any  
3 action brought under Section 34-1-18 or 34-1-19 that the  
4 person whose name is so displayed caused or procured the  
5 display or uttering of such card, sign, advertisement or other  
6 printed, engraved or written instrument or device, and that  
7 such person is holding himself out to be a certified public  
8 accountant or a public accountant holding a permit to practice  
9 under Section 34-1-11, or practicing pursuant to Section  
10 34-1-7. In any such action, evidence of the commission of a  
11 single act prohibited by this chapter shall be sufficient to  
12 justify an injunction or a conviction without evidence of a  
13 general course of conduct."

14           Section 2. This act shall become effective on  
15 October 1, 2009, following its passage and approval by the  
16 Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate



Speaker of the House of Representatives

SB84

Senate 17-FEB-09

I hereby certify that the within Act originated in and passed the Senate, as amended.

McDowell Lee  
Secretary

House of Representatives  
Passed: 14-MAY-09

By: Senator Bedford

APPROVED May 21, 2009

TIME 7:07 a.m.

  
GOVERNOR

Alabama Secretary Of State

Act Num....: 2009-620  
Bill Num....: S-84