

June 30, 2011

The Honorable Andrew M. Cuomo
Governor of New York State
New York State Capitol Building
Albany, NY 12224

Re: A.4881-B by Assemblywoman Glick/S.2628-A by Senator LaValle - AN ACT to amend the education law, in relation to the practice of public accountancy by accountants who are not licensed in New York State; and to repeal certain provisions of such law relating thereto

Dear Governor Cuomo:

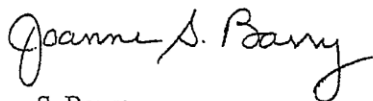
The New York State Society of Certified Public Accountants, representing 28,000 CPAs in public practice, industry, government and education, has worked for many years to achieve cross-border practice mobility in New York State and strongly urges you to sign into law A.4881-B by Assemblywoman Glick/S.2628-A by Senator LaValle to grant cross-border practice mobility in accordance with Section 23 of the model Uniform Accountancy Act of the National Association of State Boards of Accountancy, and based upon nationally-recognized substantially equivalent licensure requirements.

Forty-seven other states have already adopted UAA Section 23 mobility provisions, and it is long overdue for New York to offer mobility practice privileges to out-of-state licensed CPAs. This legislation will ensure that New York CPAs have the same access to cross-border practice that non-New York CPAs have when they provide client services across state lines. Neighboring states (Pennsylvania and Massachusetts) have enacted laws that actually prevent out-of-state CPAs from providing CPA services without obtaining a license if their home state has not yet adopted UAA Section 23 mobility. There is considerable fear other neighboring states could adopt such provisions, putting New York CPAs at a distinct national disadvantage. Passage of this bill would enhance cross-border practice privileges for New York State CPAs by removing the threat of retaliation from other states that have enacted similar laws.

This bill is crucial for New York State CPAs to compete in an age when filing a tax return in another state is considered practicing across state lines and to continue to serve their New York clients when they expand their businesses into other states. Moreover, this bill will help firms of all sizes save time and resources currently spent on compliance with other states' licensing requirements and spend that time on their clients' business instead.

The New York State Society of Certified Public Accountants urges you to sign A.4881-B/S.2628-A into law and thereby bring the substantial equivalency cross-border practice privilege into New York's Public Accountancy Law.

Sincerely,



Joanne S. Barry
Executive Director