

HOUSE BILL NO. 178

INTRODUCED BY MASON

IN THE HOUSE

JANUARY 14, 1993

INTRODUCED AND REFERRED TO COMMITTEE
ON BUSINESS & ECONOMIC DEVELOPMENT.

FIRST READING.

JANUARY 23, 1993

COMMITTEE RECOMMEND BILL
DO PASS. REPORT ADOPTED.

JANUARY 25, 1993

PRINTING REPORT.

JANUARY 26, 1993

SECOND READING, DO PASS.

JANUARY 27, 1993

ENGROSSING REPORT.

JANUARY 28, 1993

THIRD READING, PASSED.
AYES, 93; NOES, 5.

TRANSMITTED TO THE SENATE.

IN THE SENATE

JANUARY 30, 1993

INTRODUCED AND REFERRED TO COMMITTEE
ON BUSINESS & INDUSTRY.

FIRST READING.

FEBRUARY 11, 1993

COMMITTEE RECOMMEND BILL BE
CONCURRED IN. REPORT ADOPTED.

FEBRUARY 13, 1993

SECOND READING, CONCURRED IN.

FEBRUARY 15, 1993

THIRD READING, CONCURRED IN.
AYES, 49; NOES, 0.

RETURNED TO HOUSE.

IN THE HOUSE

FEBRUARY 16, 1993

RECEIVED FROM SENATE.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 House BILL NO. 178
2 INTRODUCED BY Ray D. Brown
3
4 A BILL FOR AN ACT ENTITLED: "AN ACT EXCEPTING THE PROCESS
5 OF ANY BOARD-APPROVED PRACTICE REVIEW PROGRAM FROM THE
6 REQUIREMENTS FOR PRIVILEGED COMMUNICATIONS PERTAINING TO
7 CERTIFIED OR LICENSED PUBLIC ACCOUNTANTS OR THEIR EMPLOYEES;
8 AND AMENDING SECTION 37-50-402, MCA."

9
10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

11 **Section 1.** Section 37-50-402, MCA, is amended to read:

12 "37-50-402. Privileged communications -- exceptions.

13 (1) Except by permission of the client, or person, or firm,
14 or corporation engaging him a certified or licensed public
15 accountant or an employee of the accountant or by permission
16 of the heirs, successors, or personal representatives of
17 such the client, or person, or firm, or corporation and
18 except for the expression of opinions on financial
19 statements, no a certified public accountant, licensed
20 public accountant, or employee thereof ~~shall~~ may not be
21 required to ~~nor-shall-he~~ disclose or divulge or voluntarily
22 disclose or divulge information of--which he that the
23 certified or licensed accountant or an employee may have
24 ~~become--possessed~~ relative to and in connection with any
25 professional services as a public accountant. The

1 information derived from or as a result of ~~such~~ professional
2 services ~~shall--be--deemed~~ is considered confidential and
3 privileged.

4 (2) The provisions of this section ~~shall do~~ not apply
5 to the testimony or documents of a public accountant
6 furnished pursuant to a subpoena in a court of competent
7 jurisdiction, or pursuant to a board proceeding, or in the
8 process of any board-approved practice review program."

-End-

APPROVED BY COMM. ON BUSINESS
AND ECONOMIC DEVELOPMENT

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2 INTRODUCED BY Ray C. [Signature]
3

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