

2022 ISCPA Legislative Advocacy Areas

Broad	General	Specific
Tax	<ul style="list-style-type: none"> • Monitor proposed changes to the Iowa Tax Code. • Support legislative efforts to maintain coupling Iowa tax requirements with federal requirements. • Promote sound tax policy. • Monitor federal taxation changes that could affect Iowa. 	<ul style="list-style-type: none"> • Oppose legislation proposed to create a sales tax on accounting, auditing, tax, and management advisory services. • Support the Iowa Department of Revenue modernization efforts. • Seek a "fix" for any tax legislation that is administratively difficult for CPAs. • Support Iowa tax legislation to simplify administrative difficulties relating to recent Federal legislation, including the CARES Act.
Governmental	<ul style="list-style-type: none"> • Monitor efforts to amend Chapter 11 of the Iowa Code. • Amend Chapter 11 to protect the quality of an audit when AOS is not a CPA • Oppose efforts to allow state and local governmental units to vary from standards set by the Governmental Accounting Standards Board. 	<ul style="list-style-type: none"> • Support legislative changes to protect the quality of audits when the AOS is not a CPA: <ul style="list-style-type: none"> • For each division within the office of the auditor of state responsible for performing attest services as described in section 542.3, the auditor of state shall appoint a deputy auditor of state that is a certified public accountant to lead that division. • Support legislation that the auditor of state shall annually complete such applicable continuing education requirements required for a certified public accountant. • The auditor of state shall comply with all applicable rules of professional conduct adopted by the board established under section 542.4. • Ensure CPAs working in the AOS office the ability to gain attest experience.

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Public Accounting Practices	<ul style="list-style-type: none"> Monitor efforts to impose restrictions on the practice of public accounting and/or attempts to modify the Iowa Accountancy Code. 	<ul style="list-style-type: none"> Seek a "fix" for any legislation that is not the appropriate type of CPA service. Review regulations for other professions and, where appropriate, seek our explicit professional exemptions to avoid duplicative regulations of CPAs (example, real estate). Monitor and assess any proposed laws or rules that inhibit the application of individual or firm CPA mobility. Oppose any state legislation or administrative action that would mandate firm or partner rotation.
Business Climate	<ul style="list-style-type: none"> Oppose efforts to weaken tort reform statutes. Monitor changes to legislation that affects ISCPA's non-exempt status [501(c)6]. Monitor state legislative efforts relating to human resources and employment issues that could impact the profession in Iowa. Monitor technology legislation and how it could impact CPAs in Iowa. 	<ul style="list-style-type: none"> Monitor and oppose any non-compete legislation causing issues for CPAs' independence. Monitor efforts to remove the tax exemption on membership organizations' dues and services. Monitor proposed Iowa legislation for marijuana legalization and report to the AICPA regulative and legislative team. Monitor contract monitoring legislation. Monitor other human resources legislation. Examples: <ul style="list-style-type: none"> Ban the box Compensation history Mandatory sick leave Monitor pay equity legislation Monitor technology legislation. Examples: <ul style="list-style-type: none"> Artificial intelligence Blockchain & cryptocurrencies Drones Cybersecurity and protection of personal information from data breaches Monitor & oppose legislation expanding the ability to bring cases filed against CPAs under the False Claims Act or similar state statutes.

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Iowa Accountancy Examining Board	<ul style="list-style-type: none"> • Monitor and support, if appropriate, efforts to grant the Iowa Accountancy Examining Board a higher level of autonomy in operational and financial matters. • Monitor any changes that affect the administrative rules of the Iowa Accountancy Chapter 542. 	<ul style="list-style-type: none"> • Monitor regulations relating to "occupational" vs. "professional" licensing to avoid changes that may affect CPA licensing and mobility. • Oppose occupational licensing that includes "least restrictive regulation" where public policy relies on market competition. • Monitor any proposed legislative changes to CPE requirements and or reporting. • Monitor any proposed administrative rule changes to 193A. • Monitor, if any, proposed changes to the Iowa accountancy board's structure. • Monitor regulatory reforms of neighboring states. • Monitor the board's efforts to operate at a commensurate level with its responsibility to act in the public interest.
Becoming a CPA	<ul style="list-style-type: none"> • Monitor any changes that would hinder the ability of students to become CPAs in the state of Iowa. • Monitor changes to CPA licensure requirements. 	<ul style="list-style-type: none"> • Monitor legislative efforts relating to CPA evolution. • Monitor any proposed administrative rules changes for CPA evolution • Monitor efforts to require CPA examination candidates to undergo criminal background checks. • Monitor efforts that may impact the CPA exam, such as biometric regulation or reductions in requirements to sit for the Exam.
Financial Literacy	<ul style="list-style-type: none"> • Support efforts to promote financial literacy. 	