

SECOND REGULAR SESSION

[RE-PERFECTED]

SENATE SUBSTITUTE NO. 2 FOR

SENATE BILL NO. 1233

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR TRENT.

5607S.03R

KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 326.256, 326.277, 326.280, 326.283, 326.286, 326.289, 326.292, 337.600, and 345.050, RSMo, and to enact in lieu thereof ten new sections relating to the licensing of certain professions, with penalty provisions.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 326.256, 326.277, 326.280, 326.283,
2 326.286, 326.289, 326.292, 337.600, and 345.050, RSMo, are
3 repealed and ten new sections enacted in lieu thereof, to be
4 known as sections 326.256, 326.277, 326.280, 326.283, 326.286,
5 326.289, 326.292, 337.600, 345.050, and 1, to read as follows:

326.256. 1. As used in this chapter, the following
2 terms mean:

3 (1) "AICPA", the American Institute of Certified
4 Public Accountants;

5 (2) "Attest" or "attest services", providing the
6 following services:

7 (a) Any audit or other engagement to be performed in
8 accordance with the Statements on Auditing Standards (SAS);

9 (b) Any examination of prospective financial
10 information to be performed in accordance with the
11 Statements on Standards for Attestation Engagements (SSAE);

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

12 (c) Any engagement to be performed in accordance with
13 the auditing standards and rules of the Public Company
14 Accounting Oversight Board (PCAOB);

15 (d) Any review of a financial statement to be
16 performed in accordance with the Statements on Standards for
17 Accounting and Review Services (SSARS); or

18 (e) Any examination, review, or agreed upon procedures
19 engagement to be performed in accordance with the SSAE,
20 other than an examination described in paragraph (b) of this
21 subdivision;

22 (3) "Board", the Missouri state board of accountancy
23 established under section 326.259 or its predecessor
24 pursuant to prior law;

25 (4) "Certificate", a certificate issued under section
26 326.060 prior to August 28, 2001;

27 (5) "Certified public accountant" or "CPA", the holder
28 of a certificate or license as defined in this section;

29 (6) "Certified public accounting firm", "CPA firm" or
30 "firm", a sole proprietorship, a corporation, a partnership
31 or any other form of organization issued a permit **or**
32 **otherwise authorized to practice** under section 326.289;

33 (7) "Client", a person or entity that agrees with a
34 licensee or licensee's employer to receive any professional
35 service;

36 (8) "Compilation", providing a service to be performed
37 in accordance with Statements on Standards for Accounting
38 and Review Services (SSARS) that is presented in the form of
39 financial statements information that is the representation
40 of management (owners) without undertaking to express any
41 assurance on the statements;

42 (9) "License", a license issued under section 326.280,
43 or privilege to practice under section 326.283; or, in each

44 case, an individual license or permit issued pursuant to
45 corresponding provisions of prior law;

46 (10) "Licensee", the holder of a license as defined in
47 this section;

48 (11) "Manager", a manager of a limited liability
49 company;

50 (12) "Member", a member of a limited liability company;

51 (13) "NASBA", the National Association of State Boards
52 of Accountancy;

53 (14) "PCAOB", the Public Company Accounting Oversight
54 Board;

55 (15) "Peer review", a study, appraisal or review of
56 one or more aspects of the professional work of a [licensee
57 or] certified public accounting firm that performs attest or
58 compilation services, by licensees who are not affiliated
59 either personally or through their certified public
60 accounting firm being reviewed pursuant to the Standards for
61 Performing and Reporting on Peer Reviews promulgated by the
62 AICPA or such other standard adopted by regulation of the
63 board which meets or exceeds the AICPA standards;

64 (16) "Permit", a permit to practice as a certified
65 public accounting firm issued under section 326.289 or
66 corresponding provisions of prior law or pursuant to
67 corresponding provisions of the laws of other states;

68 (17) "Principal place of business", the office
69 location designated by the licensee for purposes of
70 [substantial equivalency] **mobility** and reciprocity;

71 (18) "Professional", arising out of or related to the
72 specialized knowledge or skills associated with certified
73 public accountants;

74 (19) "Public accounting":

75 (a) Performing or offering to perform for an
76 enterprise, client or potential client one or more services
77 involving the use of accounting or auditing skills, or one
78 or more management advisory or consulting services, or the
79 preparation of tax returns or the furnishing of advice on
80 tax matters by a person, firm, limited liability company or
81 professional corporation using the title "C.P.A." or "P.A."
82 in signs, advertising, directory listing, business cards,
83 letterheads or other public representations;

84 (b) Signing or affixing a name, with any wording
85 indicating the person or entity has expert knowledge in
86 accounting or auditing to any opinion or certificate
87 attesting to the reliability of any representation or
88 estimate in regard to any person or organization embracing
89 financial information or facts respecting compliance with
90 conditions established by law or contract, including but not
91 limited to statutes, ordinances, rules, grants, loans and
92 appropriations; or

93 (c) Offering to the public or to prospective clients
94 to perform, or actually performing on behalf of clients,
95 professional services that involve or require an audit or
96 examination of financial records leading to the expression
97 of a written attestation or opinion concerning these records;

98 (20) "Report", when used with reference to any attest
99 or compilation service, means an opinion, report or other
100 form of language that states or implies assurance as to the
101 reliability of the attested information or compiled
102 financial statements, and that also includes or is
103 accompanied by any statement or implication that the person
104 or firm issuing it has special knowledge or competence in
105 accounting or auditing. Such a statement or implication of
106 special knowledge or competence may arise from use by the

107 issuer of the report of names or titles indicating that the
108 person or firm is an accountant or auditor, or from the
109 language of the report itself. The term report includes any
110 form of language which disclaims an opinion when such form
111 of language is conventionally understood to imply any
112 positive assurance as to the reliability of the attested
113 information or compiled financial statements referred to or
114 special competence on the part of the person or firm issuing
115 such language, and includes any other form of language that
116 is conventionally understood to imply such assurance or such
117 special knowledge or competence;

118 (21) "State", any state of the United States, the
119 District of Columbia, Puerto Rico, the U.S. Virgin Islands,
120 the Commonwealth of the Northern Mariana Islands, and Guam;
121 except that "this state" means the state of Missouri;

122 (22) ["Substantial equivalency" or "substantially
123 equivalent", a determination by the board of accountancy or
124 its designee that the education, examination and experience
125 requirements contained in the statutes and administrative
126 rules of another jurisdiction are comparable to or exceed
127 the education, examination and experience requirements
128 contained in this chapter or that an individual certified
129 public accountant's education, examination and experience
130 qualifications are comparable to or exceed the education,
131 examination and experience requirements contained in this
132 chapter;

133 (23)] "Transmittal", any transmission of information
134 in any form, including but not limited to any and all
135 documents, records, minutes, computer files, disks or
136 information.

137 2. The statements on standards specified in this
138 section shall be adopted by reference by the board pursuant

139 to rulemaking and shall be those developed for general
140 application by the AICPA or other recognized national
141 accountancy organization as prescribed by board rule.

326.277. 1. Prior to June 30, 2021, for an applicant
2 to be eligible to apply for the examination, the applicant
3 shall fulfill the education requirements of subdivision (4)
4 of subsection 1 of section 326.280.

5 2. On or after June 30, 2021, for an applicant to be
6 eligible to apply for the examination, the applicant shall:

7 (1) Provide proof that the applicant has [completed at
8 least one hundred twenty semester hours of college

9 education] **obtained a baccalaureate degree or a post-**
10 **baccalaureate degree** at an accredited college or university
11 recognized by the board, with an accounting concentration or
12 equivalent as determined by the board, **in either case** by
13 rule;

14 (2) Be at least eighteen years of age; and

15 (3) Be of good moral character.

326.280. 1. A license shall be granted by the board
2 to any person who meets the requirements of this chapter and
3 who:

4 (1) Is a resident of this state or has a place of
5 business in this state or, as an employee, is regularly
6 employed in this state;

7 (2) Has attained the age of eighteen years;

8 (3) Is of good moral character;

9 (4) [Either] **Meets one of the following educational**
10 **requirements:**

11 (a) [Applied for the initial examination prior to June
12 30, 1999, and] Holds a baccalaureate degree conferred by an
13 accredited college or university recognized by the board,
14 with [a] **the total educational program including an**

15 **accounting** concentration [in accounting] or [the
16 **substantial**] equivalent [of a concentration in accounting]
17 as determined by [the] board **rule to be appropriate;** or

18 (b) [Applied for the initial examination on or after
19 June 30, 1999, and has at least one hundred fifty semester
20 hours of college education, including a baccalaureate or
21 higher degree] **Has a baccalaureate degree plus an additional
22 thirty semester hours of college education** conferred by an
23 accredited college or university recognized by the board,
24 with the total educational program including an accounting
25 concentration or equivalent as determined by board rule to
26 be appropriate; or

27 (c) **Has a post-baccalaureate degree conferred by an
28 accredited college or university recognized by the board,
29 with the total education program including an accounting
30 concentration or equivalent as determined by board rule to
31 be appropriate.**

32 (5) Has passed an examination in accounting, auditing
33 and such other related subjects as the board shall determine
34 is appropriate; and

35 (6) (a) **Either:**

36 a. Has had one year of experience **for an applicant who
37 is applying for licensure on the basis of the educational
38 requirement in paragraphs (b) or (c) of subdivision (4) of
39 subsection 1 of this section;** or

40 b. Has had two years of experience **for an applicant
41 who is applying for licensure on the basis of the
42 educational requirement in paragraph (a) of subdivision (4)
43 of subsection 1 of this section.**

44 (b) Experience shall be verified by a licensee and
45 shall include any type of service or advice involving the
46 use of accounting, attest, compilation, management advisory,

47 financial advisory, tax or consulting skills including
48 governmental accounting, budgeting or auditing. The board
49 shall promulgate rules and regulations concerning the
50 verifying licensee's review of the applicant's experience.

51 2. The board may prescribe by rule the terms and
52 conditions for reexaminations and fees to be paid for
53 reexaminations.

54 3. A person who, on August 28, 2001, holds an
55 individual permit issued pursuant to the laws of this state
56 shall not be required to obtain additional licenses pursuant
57 to sections 326.280 to 326.286, and the licenses issued
58 shall be considered licenses issued pursuant to sections
59 326.280 to 326.286. However, such persons shall be subject
60 to the provisions of section 326.286 for renewal of licenses.

61 4. Upon application, the board may issue a temporary
62 license to an applicant pursuant to this subsection for a
63 person who has made a prima facie showing that the applicant
64 meets all of the requirements for a license and possesses
65 the experience required. The temporary license shall be
66 effective only until the board has had the opportunity to
67 investigate the applicant's qualifications for licensure
68 pursuant to subsection 1 of this section and notify the
69 applicant that the applicant's application for a license has
70 been granted or rejected. In no event shall a temporary
71 license be in effect for more than twelve months after the
72 date of issuance nor shall a temporary license be reissued
73 to the same applicant. No fee shall be charged for a
74 temporary license. The holder of a temporary license which
75 has not expired, been suspended or revoked shall be deemed
76 to be the holder of a license issued pursuant to this
77 section until the temporary license expires, is terminated,
78 suspended or revoked.

79 [5. Prior to June 30, 2021, an applicant for an
80 examination who meets the educational requirements of
81 subdivision (4) of subsection 1 of this section or who
82 reasonably expects to meet those requirements within sixty
83 days after the examination shall be eligible for examination
84 if the applicant also meets the requirements of subdivisions
85 (2) and (3) of subsection 1 of this section. For an
86 applicant admitted to examination on the reasonable
87 expectation that the applicant will meet the educational
88 requirements within sixty days, no license shall be issued
89 nor credit for the examination or any part thereof given
90 unless the educational requirement is in fact met within the
91 sixty-day period.]

326.283. 1. (1) **(a)** An individual whose principal
2 place of business, domicile, or residency is not in this
3 state and who holds a valid and unrestricted license **in good**
4 **standing** to practice public accounting from any state [which
5 the board or its designee has determined by rule to be in
6 substantial equivalence with the licensure requirements of
7 this chapter, or if the individual's qualifications are
8 substantially equivalent to the licensure requirements of
9 this chapter, shall be presumed to have qualifications
10 substantially equivalent to this state's requirements and]
11 shall have all the privileges of licensees of this state
12 without the need to obtain a license or to otherwise notify
13 or register with the board or pay any fee[. Provided,
14 however,] **provided that at the time of initial licensure,**
15 **the individual was required to show evidence of having**
16 **passed the Uniform Certified Public Accountant Examination**
17 **and having met one of the following requirements:**

18 a. A baccalaureate degree conferred by an accredited
19 college or university, with the total educational program

20 including an accounting concentration or equivalent, and not
21 less than two years of experience, both as defined by board
22 rule;

23 b. A baccalaureate degree plus an additional thirty
24 semester hours of college education conferred by an
25 accredited college or university, with the total educational
26 program including an accounting concentration or equivalent,
27 and not less than one year of experience, both as defined by
28 board rule; or

29 c. A post-baccalaureate degree conferred by an
30 accredited college or university, with the total educational
31 program including an accounting concentration or equivalent,
32 and not less than one year of experience, both as defined by
33 board rule.

34 (b) An individual, whose principal place of business,
35 domicile, or residency is not in this state and who holds a
36 valid and unrestricted license in good standing to practice
37 public accountancy from any state as of December 31, 2024,
38 and who, as of such date, has practice privileges in this
39 state under paragraph (a) of this subdivision, shall
40 continue to have all the privileges of licensees in this
41 state without the need to obtain a license or otherwise
42 notify or register with the board or pay any fee.

43 (c) The board may by rule require individuals with a
44 valid but restricted license to obtain a license.

45 (2) An individual who qualifies for the privilege to
46 practice under this section may offer or render professional
47 services in this state, whether in person, by mail,
48 telephone, or electronic means, and no notice or other
49 submission shall be required of any such individual.

50 (3) An individual licensee of another state exercising
51 the privilege afforded under this section and the firm which

52 employs such licensee hereby simultaneously consent, as a
53 condition of the grant of this privilege:

54 (a) To the personal and subject matter jurisdiction
55 and disciplinary authority of the board;

56 (b) To comply with this chapter and the board's rules;

57 (c) That in the event the license from any state is no
58 longer valid or unrestricted, the individual shall cease
59 offering or rendering professional services in this state
60 individually and on behalf of a firm; and

61 (d) To the appointment of the state board that issued
62 the individual's license as his or her agent upon whom
63 process may be served in any action or proceeding by this
64 board against the individual.

65 (4) An individual who has been granted the privilege
66 to practice under this section who performs attest or
67 compilation services shall comply with the provisions of
68 section 326.289.

69 (5) Nothing in this chapter shall prohibit temporary
70 practice in this state for professional business incidental
71 to a CPA's regular practice outside this state. "Temporary
72 practice" means that practice related to the direct purpose
73 of an engagement for a client located outside this state,
74 which engagement began outside this state and extends into
75 this state through common ownership, existence of a
76 subsidiary, assets or other operations located within this
77 state.

78 2. A licensee of this state offering or rendering
79 services or using his or her certified public accountant
80 title in another state shall be subject to disciplinary
81 action in this state for an act committed in another state
82 for which the licensee would be subject to discipline for an
83 act committed in the other state. Notwithstanding the

84 provisions of section 326.274 to the contrary, the board may
85 investigate any complaint made by the board of accountancy
86 of another state.

326.286. 1. The board may grant or renew licenses to
2 persons who make application and demonstrate that their
3 qualifications, including the qualifications prescribed by
4 section 326.280, are in accordance with this section.

5 2. Licenses shall be initially issued and renewed for
6 periods of not more than three years and shall expire on the
7 renewal date following issuance or renewal. Applications
8 for licenses shall be made in such form, and in the case of
9 applications for renewal, between such dates, as the board
10 by rule shall specify. Application and renewal fees shall
11 be determined by the board by rule.

12 3. With regard to applicants that do not qualify for
13 reciprocity pursuant to subsection 1 of this section, the
14 board may issue a license to an applicant upon a showing
15 that:

16 (1) The applicant passed the examination required for
17 issuance of the applicant's certificate with grades that
18 would have been passing grades at the time in this state;

19 (2) The applicant had four years of experience outside
20 of this state of the type described in subdivision (6) of
21 subsection 1 of section 326.280 or meets equivalent
22 requirements prescribed by the board by rule, after passing
23 the examination upon which the applicant's license was based
24 and within the ten years immediately preceding the
25 application; and

26 (3) If the applicant's certificate, license or permit
27 was issued more than four years prior to the application for
28 issuance of a license pursuant to this section, the
29 applicant has fulfilled the requirements of continuing

30 professional education that would have been applicable
31 pursuant to subsection **[6] 5** of this section.

32 4. As an alternative to the requirements of subsection
33 3 of this section, a certified public accountant licensed by
34 another state who establishes a principal place of business
35 in this state shall request the issuance of a license from
36 the board prior to establishing the principal place of
37 business. The board may issue a license to the person **[who**
38 **obtains verification from the NASBA National Qualification**
39 **Appraisal Service that the individual's qualifications are**
40 **substantially equivalent to the licensure requirements of**
41 **sections 326.250 to 326.331] whose qualifications the board**
42 **verifies to be comparable to the initial licensure**
43 **requirements of section 326.280.**

44 5. **[An application pursuant to this section may be**
45 **made through the NASBA Qualification Appraisal Service.**

46 **6.]** Each licensee shall participate in a program of
47 learning designed to maintain professional competency. The
48 program of learning shall comply with rules adopted by the
49 board. The board may create by rule an exception to such
50 requirement for licensees who do not perform or offer to
51 perform for the public one or more kinds of services
52 involving the use of accounting or auditing skills,
53 including issuance of reports on financial statements or of
54 one or more kinds of management advisory, financial advisory
55 or consulting services, or the preparation of tax returns or
56 the furnishing of advice on tax matters. Licensees granted
57 an exception by the board shall place the word "inactive"
58 adjacent to their certified public accountant title on any
59 business card, letterhead or any other document or device,
60 except their certified public accountant certificate, on
61 which their certified public accountant title appears.

62 [7.] 6. Applicants for initial issuance or renewal of
63 licenses pursuant to this section shall list all states in
64 which they have applied for or hold certificates, licenses
65 or permits and list any past denial, revocation or
66 suspension or any discipline of a certificate, license or
67 permit. Each holder of or applicant for a license shall
68 notify the board in writing within thirty days after its
69 occurrence of any issuance, denial, revocation or suspension
70 or any discipline of a certificate, license or permit by
71 another state.

72 [8.] 7. The board may issue a license to a holder of a
73 substantially equivalent foreign designation, provided that:

74 (1) The foreign authority which granted the
75 designation makes similar provisions to allow a person who
76 holds a valid license issued by this state to obtain such
77 foreign authority's comparable designation; and

78 (2) The foreign designation:

79 (a) Was duly issued by a foreign authority that
80 regulates the practice of public accounting and the foreign
81 designation has not expired or been revoked or suspended;

82 (b) Entitles the holder to issue reports upon
83 financial statements; and

84 (c) Was issued upon the basis of educational,
85 examination and experience requirements established by the
86 foreign authority or by law; and

87 (3) The applicant:

88 (a) Received the designation based on educational and
89 examination standards substantially equivalent to those in
90 effect in this state at the time the foreign designation was
91 granted;

92 (b) Completed an experience requirement substantially
93 equivalent to the requirement set out in subdivision (6) of

94 subsection 1 of section 326.280 in the jurisdiction which
95 granted the foreign designation or has completed four years
96 of professional experience in this state, or meets
97 equivalent requirements prescribed by the board by rule
98 within the ten years immediately preceding the application;
99 and

100 (c) Passed a uniform qualifying examination in
101 national standards and an examination on the laws,
102 regulations and code of ethical conduct in effect in this
103 state acceptable to the board.

104 [9.] 8. An applicant pursuant to subsection [8] 7 of
105 this section shall list all jurisdictions, foreign and
106 domestic, in which the applicant has applied for or holds a
107 designation to practice public accounting. Each holder of a
108 license issued pursuant to this subsection shall notify the
109 board in writing within thirty days after its occurrence of
110 any issuance, denial, revocation, suspension or any
111 discipline of a designation or commencement of a
112 disciplinary or enforcement action by any jurisdiction.

113 [10.] 9. The board has the sole authority to interpret
114 the application of the provisions of subsections 7 and 8
115 [and 9] of this section.

326.289. 1. The board may grant or renew permits to
2 practice as a certified public accounting firm to applicants
3 that demonstrate their qualifications in accordance with
4 this chapter.

5 (1) The following shall hold a permit issued under
6 this chapter:

7 (a) Any firm with an office in this state, as defined
8 by the board by rule, offering or performing attest or
9 compilation services; or

10 (b) Any firm with an office in this state that uses
11 the title "CPA" or "CPA firm".

12 (2) Any firm that does not have an office in this
13 state may offer or perform attest or compilation services in
14 this state without a valid permit only if it meets each of
15 the following requirements:

16 (a) It complies with the qualifications described in
17 subdivision (1) of subsection 4 of this section;

18 (b) It complies with the requirements of peer review
19 as set forth in this chapter and the board's promulgated
20 regulations;

21 (c) It performs such services through an individual
22 with practice privileges under section 326.283; and

23 (d) It can lawfully do so in the state where said
24 individual with the privilege to practice has his or her
25 principal place of business.

26 (3) A firm which is not subject to the requirements of
27 subdivisions (1) or (2) of this subsection may perform other
28 nonattest or noncompilation services while using the title
29 "CPA" or "CPA firm" in this state without a permit issued
30 under this section only if it:

31 (a) Performs such services through an individual with
32 the privilege to practice under section 326.283; and

33 (b) Can lawfully do so in the state where said
34 individual with privilege to practice has his or her
35 principal place of business.

36 (4) (a) All firms practicing public accounting in
37 this state shall register with the secretary of state.

38 (b) Firms which may be exempt from this requirement
39 include:

40 a. Sole proprietorships;

41 b. Trusts created pursuant to revocable trust
42 agreements, of which the trustee is a natural person who
43 holds a license or privilege to practice as set forth in
44 section 326.280, 326.283, or 326.286;

45 c. General partnerships not operating as a limited
46 liability partnership; or

47 d. Foreign professional corporations which do not meet
48 criteria of chapter 356 due to name or ownership, shall
49 obtain a certificate of authority as a general corporation.
50 Notwithstanding the provisions of chapter 356, the secretary
51 of state may issue a certificate of authority to a foreign
52 professional corporation which does not meet the criteria of
53 chapter 356 due to name or ownership, if the corporation
54 meets the requirements of this section and the rules of the
55 board.

56 **(5) A sole practitioner or single member limited**
57 **liability company (LLC) using the title of "certified public**
58 **accountant(s)", "CPA", or similar abbreviation in their**
59 **business name may request exemption from the firm permit**
60 **requirements of paragraph (b) of subdivision (1) of this**
61 **subsection by submitting a written request to the board that**
62 **affirms the business does not offer nor perform attest**
63 **services nor other services subject to peer review.**

64 2. Permits shall be initially issued and renewed for
65 periods of not more than three years or for a specific
66 period as prescribed by board rule following issuance or
67 renewal.

68 3. The board shall determine by rule the form for
69 application and renewal of permits and shall annually
70 determine the fees for permits and their renewals.

71 4. An applicant for initial issuance or renewal of a
72 permit to practice under this section shall be required to
73 show that:

74 (1) A simple majority of the ownership of the firm, in
75 terms of financial interests and voting rights of all
76 partners, officers, principals, shareholders, members or
77 managers, belongs to licensees who are licensed in some
78 state, and the partners, officers, principals, shareholders,
79 members or managers, whose principal place of business is in
80 this state and who perform professional services in this
81 state are licensees under section 326.280 or the
82 corresponding provision of prior law. Although firms may
83 include nonlicensee owners, the firm and its ownership shall
84 comply with rules promulgated by the board;

85 (2) Any certified public accounting firm may include
86 owners who are not licensees provided that:

87 (a) The firm designates a licensee of this state, or
88 in the case of a firm which must have a permit under this
89 section designates a licensee of another state who meets the
90 requirements of section 326.283, who is responsible for the
91 proper registration of the firm and identifies that
92 individual to the board;

93 (b) All nonlicensee owners are active individual
94 participants in the certified public accounting firm or
95 affiliated entities;

96 (c) All owners are of good moral character; and

97 (d) The firm complies with other requirements as the
98 board may impose by rule;

99 (3) Any licensee who is responsible for supervising
100 attest services, or signs or authorizes someone to sign the
101 licensee's report on the financial statements on behalf of
102 the firm, shall meet competency requirements as determined

103 by the board by rule which shall include one year of
104 experience in addition to the experience required under
105 subdivision (6) of subsection 1 of section 326.280 and shall
106 be verified by a licensee. The additional experience
107 required by this subsection shall include experience in
108 attest work supervised by a licensee.

109 5. An applicant for initial issuance or renewal of a
110 permit to practice shall register each office of the firm
111 within this state with the board and show that all attest
112 and compilation services rendered in this state are under
113 the charge of a licensee.

114 6. No licensee or firm holding a permit under this
115 chapter shall use a professional or firm name or designation
116 that is misleading as to:

- 117 (1) The legal form of the firm;
118 (2) The persons who are partners, officers, members,
119 managers or shareholders of the firm; or
120 (3) Any other matter.

121 The names of one or more former partners, members or
122 shareholders may be included in the name of a firm or its
123 successor unless the firm becomes a sole proprietorship
124 because of the death or withdrawal of all other partners,
125 officers, members or shareholders. A firm may use a
126 fictitious name if the fictitious name is registered with
127 the board and is not otherwise misleading. The name of a
128 firm shall not include the name or initials of an individual
129 who is not a present or a past partner, member or
130 shareholder of the firm or its predecessor. The name of the
131 firm shall not include the name of an individual who is not
132 a licensee.

133 7. Applicants for initial issuance or renewal of
134 permits shall list in their application all states in which
135 they have applied for or hold permits as certified public
136 accounting firms and list any past denial, revocation,
137 suspension or any discipline of a permit by any other
138 state. Each holder of or applicant for a permit under this
139 section shall notify the board in writing within thirty days
140 after its occurrence of any change in the identities of
141 partners, principals, officers, shareholders, members or
142 managers whose principal place of business is in this state;
143 any change in the number or location of offices within this
144 state; any change in the identity of the persons in charge
145 of such offices; and any issuance, denial, revocation,
146 suspension or any discipline of a permit by any other state.

147 8. Firms which fall out of compliance with the
148 provisions of this section due to changes in firm ownership
149 or personnel after receiving or renewing a permit shall take
150 corrective action to bring the firm back into compliance as
151 quickly as possible. The board may grant a reasonable
152 period of time for a firm to take such corrective action.
153 Failure to bring the firm back into compliance within a
154 reasonable period as defined by the board may result in the
155 suspension or revocation of the firm permit.

156 9. The board shall require by rule, as a condition to
157 the renewal of permits, that firms undergo, no more
158 frequently than once every three years, peer reviews
159 conducted in a manner as the board shall specify. The
160 review shall include a verification that individuals in the
161 firm who are responsible for supervising attest and
162 compilation services or sign or authorize someone to sign
163 the accountant's report on the financial statements on
164 behalf of the firm meet the competency requirements set out

165 in the professional standards for such services, provided
166 that any such rule:

167 (1) Shall include reasonable provision for compliance
168 by a firm showing that it has within the preceding three
169 years undergone a peer review that is [a satisfactory
170 equivalent] **comparable** to peer review generally required
171 under this subsection;

172 (2) May require, with respect to peer reviews, that
173 peer reviews be subject to oversight by an oversight body
174 established or sanctioned by board rule, which shall
175 periodically report to the board on the effectiveness of the
176 review program under its charge and provide to the board a
177 listing of firms that have participated in a peer review
178 program that is satisfactory to the board; and

179 (3) Shall require, with respect to peer reviews, that
180 the peer review processes be operated and documents
181 maintained in a manner designed to preserve confidentiality,
182 and that the board or any third party other than the
183 oversight body shall not have access to documents furnished
184 or generated in the course of the peer review of the firm
185 except as provided in subdivision (2) of this subsection.

186 10. The board may, by rule, charge a fee for oversight
187 of peer reviews, provided that the fee charged shall be
188 [substantially equivalent] **comparable** to the cost of
189 oversight.

190 11. Notwithstanding any other provision in this
191 section, the board may obtain the following information
192 regarding peer review from any approved American Institute
193 for Certified Public Accountants peer review program:

194 (1) The firm's name and address;

195 (2) The firm's dates of enrollment in the program;

196 (3) The date of acceptance and the period covered by
197 the firm's most recently accepted peer review; and

198 (4) If applicable, whether the firm's enrollment in
199 the program has been dropped or terminated.

200 12. In connection with proceedings before the board or
201 upon receipt of a complaint involving the licensee
202 performing peer reviews, the board shall not have access to
203 any documents furnished or generated in the course of the
204 performance of the peer reviews except for peer review
205 reports, letters of comment and summary review memoranda.
206 The documents shall be furnished to the board only in a
207 redacted manner that does not specifically identify any firm
208 or licensee being peer reviewed or any of their clients.

209 13. The peer review processes shall be operated and
210 the documents generated thereby be maintained in a manner
211 designed to preserve their confidentiality. No third party,
212 other than the oversight body, the board, subject to the
213 provisions of subsection 12 of this section, or the
214 organization performing peer review shall have access to
215 documents furnished or generated in the course of the
216 review. All documents shall be privileged and closed
217 records for all purposes and all meetings at which the
218 documents are discussed shall be considered closed meetings
219 under subdivision (1) of section 610.021. The proceedings,
220 records and workpapers of the board and any peer review
221 subjected to the board process shall be privileged and shall
222 not be subject to discovery, subpoena or other means of
223 legal process or introduction into evidence at any civil
224 action, arbitration, administrative proceeding or board
225 proceeding. No member of the board or person who is
226 involved in the peer review process shall be permitted or
227 required to testify in any civil action, arbitration,

228 administrative proceeding or board proceeding as to any
229 matters produced, presented, disclosed or discussed during
230 or in connection with the peer review process or as to any
231 findings, recommendations, evaluations, opinions or other
232 actions of such committees or any of its members; provided,
233 however, that information, documents or records that are
234 publicly available shall not be subject to discovery or use
235 in any civil action, arbitration, administrative proceeding
236 or board proceeding merely because they were presented or
237 considered in connection with the peer review process.

326.292. 1. Only licensees may issue a report on
2 financial statements of any person, firm, organization or
3 governmental unit or offer to render or render any attest
4 service. Such restriction shall not prohibit any act of a
5 public official or public employee in the performance of the
6 person's duties as such; nor prohibit the performance by any
7 nonlicensee of other services involving the use of
8 accounting skills, including the preparation of tax returns,
9 management advisory services and the preparation of
10 nonattest financial statements. Nonlicensees may prepare
11 financial statements and issue nonattest transmittals or
12 information thereon which do not purport to be in compliance
13 with the Statements on Standards for Accounting and Review
14 Services (SSARS).

15 2. Only certified public accountants shall use or
16 assume the title certified public accountant, or the
17 abbreviation CPA or any other title, designation, words,
18 letters, abbreviation, sign, card or device tending to
19 indicate that such person is a certified public accountant.
20 Nothing in this section shall prohibit:

21 (1) A certified public accountant whose certificate
22 was in full force and effect, issued pursuant to the laws of

23 this state prior to August 28, 2001, and who does not engage
24 in the practice of public accounting, auditing, bookkeeping
25 or any similar occupation, from using the title certified
26 public accountant or abbreviation CPA;

27 (2) A person who holds a certificate, then in force
28 and effect, issued pursuant to the laws of this state prior
29 to August 28, 2001, and who is regularly employed by or is a
30 director or officer of a corporation, partnership,
31 association or business trust, in his or her capacity as
32 such, from signing, delivering or issuing any financial,
33 accounting or related statement, or report thereon relating
34 to such corporation, partnership, association or business
35 trust provided the capacity is so designated, and provided
36 in the signature line the title CPA or certified public
37 accountant is not designated.

38 3. No firm shall provide attest or compilation
39 services or assume or use the title certified public
40 accountants or the abbreviation CPAs, or any other title,
41 designation, words, letters, abbreviation, sign, card or
42 device tending to indicate that such firm is a certified
43 public accounting firm unless:

44 (1) The firm holds a valid permit [issued under
45 section 326.289] or is a firm exempt from the permit
46 requirement under [subdivisions (2) and (3) of subsection 1
47 of] section 326.289 and complies with all other applicable
48 provisions of that section; and

49 (2) Ownership of the firm is in accord with section
50 326.289 and rules promulgated by the board.

51 4. Only persons holding a valid license or permit
52 issued under section 326.280 or 326.289, or persons
53 qualifying for the privilege to practice under section
54 326.283, and firms exempt from the permit requirement under

55 subsection 1 of section 326.289, shall assume or use the
56 title certified accountant, chartered accountant, enrolled
57 accountant, licensed accountant, registered accountant,
58 accredited accountant or any other title or designation
59 likely to be confused with the titles certified public
60 accountant or public accountant, or use any of the
61 abbreviations CA, LA, RA, AA or similar abbreviation likely
62 to be confused with the abbreviation CPA or PA. The title
63 enrolled agent or EA shall only be used by individuals so
64 designated by the Internal Revenue Service. Nothing in this
65 section shall prohibit the use or issuance of a title for
66 nonattest services provided that the organization and the
67 title issued by the organization existed prior to August 28,
68 2001.

69 5. (1) Nonlicensees shall not use language in any
70 statement relating to the financial affairs of a person or
71 entity that is conventionally used by certified public
72 accountants in reports on financial statements.

73 Nonlicensees may use the following safe harbor language:

74 (a) For compilations:

75 "I (We) have prepared the accompanying
76 (financial statements) of (name of entity) as of
77 (time period) for the (period) then ended. This
78 presentation is limited to preparing in the form
79 of a financial statement information that is the
80 representation of management (owners). I (We)
81 have not audited or reviewed the accompanying
82 financial statements and accordingly do not
83 express an opinion or any other form of
84 assurance on them."

85 (b) For reviews:

86 "I (We) reviewed the accompanying
87 (financial statements) of (name of entity) as of
88 (time period) for the (period) then ended.
89 These financial statements (information) are
90 (is) the responsibility of the company's
91 management. I (We) have not audited the
92 accompanying financial statements and
93 accordingly do not express an opinion or any
94 other form of assurance on them."

95 (2) Only persons or firms holding a valid license or
96 permit issued under section 326.280 or 326.289 shall assume
97 or use any title or designation that includes the words
98 accountant or accounting in connection with any other
99 language, including the language of a report, that implies
100 that the person or firm holds a license or permit or has
101 special competence as an accountant or auditor; provided,
102 however, that this subsection shall not prohibit any
103 officer, partner, principal, member, manager or employee of
104 any firm or organization from affixing such person's own
105 signature to any statement in reference to the financial
106 affairs of the firm or organization with any wording
107 designating the position, title or office that the person
108 holds therein nor prohibit any act of a public official or
109 employee in the performance of the person's duties as such.
110 Nothing in this subsection shall prohibit the singular use
111 of "accountant" or "accounting" for nonattest purposes.

112 6. Licensees signing or authorizing someone to sign
113 reports on financial statements when performing attest or
114 compilation services shall provide those services in
115 accordance with professional standards as determined by the
116 board by rule.

117 7. No licensee or firm holding a permit under sections
118 326.280 to 326.289 shall use a professional or firm name or
119 designation that is misleading about the legal form of the
120 firm, or about the persons who are partners, principals,
121 officers, members, managers or shareholders of the firm, or
122 about any other matter.

123 8. None of the foregoing provisions of this section
124 shall apply to a person or firm holding a certification,
125 designation, degree or license granted in a foreign country
126 entitling the holder to engage in the practice of public
127 accounting or its equivalent in the country whose activities
128 in this state are limited to the provision of professional
129 services to persons or firms who are residents of,
130 governments of, or business entities of the country in which
131 the person holds the entitlement, who performs no attest or
132 compilation services and who issues no reports with respect
133 to the financial statements of any other persons, firms or
134 governmental units in this state, and who does not use in
135 this state any title or designation other than the one under
136 which the person practices in such country, followed by a
137 translation of such title or designation into the English
138 language, if it is in a different language, and by the name
139 of such country.

140 9. No licensee shall perform attest or compilation
141 services through any certified public accounting firm that
142 does not hold a valid permit issued under section 326.289.

143 10. Nothing herein shall prohibit a practicing
144 attorney or firm of attorneys from preparing or presenting
145 records or documents customarily prepared by an attorney or
146 firm of attorneys in connection with the attorney's
147 professional work in the practice of law.

148 11. Nothing herein shall prohibit any trustee,
149 executor, administrator, referee or commissioner from
150 signing and certifying financial reports incident to his or
151 her duties in that capacity.

152 12. Nothing herein shall prohibit any director or
153 officer of a corporation, partner or a partnership, sole
154 proprietor of a business enterprise, member of a joint
155 venture, member of a committee appointed by stockholders,
156 creditors or courts, or an employee of any of the foregoing,
157 in his or her capacity as such, from signing, delivering or
158 issuing any financial, accounting or related statement, or
159 report thereon, relating to the corporation, partnership,
160 business enterprise, joint venture or committee, provided
161 the capacity is designated on the statement or report.

162 13. (1) A licensee shall not for a commission
163 recommend or refer to a client any product or service, or
164 for a commission recommend or refer any product or service
165 to be supplied by a client, or receive a commission, when
166 the licensee also performs for that client:

167 (a) Attest services; or

168 (b) A compilation of a financial statement when the
169 licensee expects, or reasonably may expect, that a third
170 party will use the financial statement and the licensee's
171 compilation report does not disclose a lack of independence;
172 or

173 (c) An examination of prospective financial
174 information.

175 Such prohibition applies during the period in which the
176 licensee is engaged to perform any of the services listed
177 above and the period covered by any historical financial
178 statements involved in such listed services.

179 (2) A licensee who is not prohibited by this section
180 from performing services for or receiving a commission and
181 who is paid or expects to be paid a commission shall
182 disclose in writing that fact to any person or entity to
183 whom the licensee recommends or refers a product or service
184 to which the commission relates.

185 (3) Any licensee who accepts a referral fee for
186 recommending or referring any service of a licensee to any
187 person or entity or who pays a referral fee to obtain a
188 client shall disclose in writing the acceptance or payment
189 to the client.

190 14. (1) A licensee shall not:

191 (a) Perform for a contingent fee any professional
192 services for, or receive a fee from, a client for whom the
193 licensee or the licensees's firm performs:

194 a. Attest services;

195 b. A compilation of a financial statement when the
196 licensee expects, or reasonably might expect, that a third
197 party will use the financial statement and the licensee's
198 compilation report does not disclose a lack of independence;
199 or

200 c. An examination of prospective financial information;

201 (b) Prepare an original tax return or claim for a tax
202 refund for a contingent fee for any client; or

203 (c) Prepare an amended tax return or claim for a tax
204 refund for a contingent fee for any client, unless permitted
205 by board rule.

206 (2) The prohibition in subdivision (1) of this
207 subsection applies during the period in which the licensee
208 is engaged to perform any of those services and the period
209 covered by any historical financial statements involved in
210 any services.

211 (3) A contingent fee is a fee established for the
212 performance of any service pursuant to an arrangement in
213 which no fee will be charged unless a specified finding or
214 result is attained, or in which the amount of the fee is
215 otherwise dependent upon the finding or result of the
216 service. Solely for purposes of this section, fees are not
217 regarded as being contingent if fixed by courts or other
218 public authorities, or, in tax matters, if determined based
219 on the results of judicial proceedings or the findings of
220 governmental agencies. A licensee's fees may vary
221 depending, for example, on the complexity of services
222 rendered.

223 15. Any person who violates any provision of
224 subsections 1 to 5 of this section shall be guilty of a
225 class A misdemeanor. Whenever the board has reason to
226 believe that any person has violated this section it may
227 certify the facts to the attorney general of this state or
228 bring other appropriate proceedings.

337.600. As used in sections 337.600 to 337.689, the
2 following terms mean:

3 (1) "Advanced macro social worker", the applications
4 of social work theory, knowledge, methods, principles,
5 values, and ethics; and the professional use of self to
6 community and organizational systems, systemic and macrocosm
7 issues, and other indirect nonclinical services; specialized
8 knowledge and advanced practice skills in case management,
9 information and referral, nonclinical assessments,
10 counseling, outcome evaluation, mediation, nonclinical
11 supervision, nonclinical consultation, expert testimony,
12 education, outcome evaluation, research, advocacy, social
13 planning and policy development, community organization, and
14 the development, implementation and administration of

15 policies, programs, and activities. A licensed advanced
16 macro social worker may not treat mental or emotional
17 disorders or provide psychotherapy without the direct
18 supervision of a licensed clinical social worker, or
19 diagnose a mental disorder;

20 (2) "Clinical social work", the application of social
21 work theory, knowledge, values, methods, principles, and
22 techniques of case work, group work, client-centered
23 advocacy, community organization, administration, planning,
24 evaluation, consultation, research, psychotherapy and
25 counseling methods and techniques to persons, families and
26 groups in assessment, diagnosis, treatment, prevention and
27 amelioration of mental and emotional conditions;

28 (3) "Committee", the state committee for social
29 workers established in section 337.622;

30 (4) "Department", the Missouri department of commerce
31 and insurance;

32 (5) "Director", the director of the division of
33 professional registration;

34 (6) "Division", the division of professional
35 registration;

36 (7) "Independent practice", any practice of social
37 workers outside of an organized setting such as a social,
38 medical, or governmental agency in which a social worker
39 assumes responsibility and accountability for services
40 required;

41 (8) "Licensed advanced macro social worker", any
42 person who offers to render services to individuals, groups,
43 families, couples, organizations, institutions, communities,
44 government agencies, corporations, or the general public for
45 a fee, monetary or otherwise, implying that the person is
46 trained, experienced, and licensed as an advanced macro

47 social worker, and who holds a current valid license to
48 practice as an advanced macro social worker;

49 (9) "Licensed baccalaureate social worker", any person
50 who offers to render services to individuals, groups,
51 organizations, institutions, corporations, government
52 agencies, or the general public for a fee, monetary or
53 otherwise, implying that the person is trained, experienced,
54 and licensed as a baccalaureate social worker, and who holds
55 a current valid license to practice as a baccalaureate
56 social worker;

57 (10) "Licensed clinical social worker", any person who
58 offers to render services to individuals, groups,
59 organizations, institutions, corporations, government
60 agencies, or the general public for a fee, monetary or
61 otherwise, implying that the person is trained, experienced,
62 and licensed as a clinical social worker, and who holds a
63 current, valid license to practice as a clinical social
64 worker;

65 (11) "Licensed master social worker", any person who
66 offers to render services to individuals, groups, families,
67 couples, organizations, institutions, communities,
68 government agencies, corporations, or the general public for
69 a fee, monetary or otherwise, implying that the person is
70 trained, experienced, and licensed as a master social
71 worker, and who holds a current valid license to practice as
72 a master social worker. A licensed master social worker may
73 not treat mental or emotional disorders, provide
74 psychotherapy without the direct supervision of a licensed
75 clinical social worker, or diagnose a mental disorder;

76 (12) "Master social work", the application of social
77 work theory, knowledge, methods, and ethics and the
78 professional use of self to restore or enhance social,

79 psychosocial, or biopsychosocial functioning of individuals,
80 couples, families, groups, organizations, communities,
81 institutions, government agencies, or corporations. The
82 practice includes the applications of specialized knowledge
83 and advanced practice skills in the areas of assessment,
84 treatment planning, implementation and evaluation, case
85 management, mediation, information and referral, counseling,
86 client education, supervision, consultation, education,
87 research, advocacy, community organization and development,
88 planning, evaluation, implementation and administration of
89 policies, programs, and activities. Under supervision as
90 provided in this section, the practice of master social work
91 may include the practices reserved to clinical social
92 workers or advanced macro social workers for no more than
93 forty-eight consecutive calendar months for the purpose of
94 obtaining licensure under section 337.615 or 337.645;

95 (13) "Practice of advanced macro social work",
96 rendering, offering to render, or supervising those who
97 render to individuals, couples, families, groups,
98 organizations, institutions, corporations, government
99 agencies, communities, or the general public any service
100 involving the application of methods, principles, and
101 techniques of advanced practice macro social work;

102 (14) "Practice of baccalaureate social work",
103 rendering, offering to render, or supervising those who
104 render to individuals, families, groups, organizations,
105 institutions, corporations, or the general public any
106 service involving the application of methods, principles,
107 and techniques of baccalaureate social work;

108 (15) "Practice of clinical social work", rendering,
109 offering to render, or supervising those who render to
110 individuals, couples, groups, organizations, institutions,

111 corporations, or the general public any service involving
112 the application of methods, principles, and techniques of
113 clinical social work;

114 (16) "Practice of master social work", rendering,
115 offering to render, or supervising those who render to
116 individuals, couples, families, groups, organizations,
117 institutions, corporations, government agencies,
118 communities, or the general public any service involving the
119 application of methods, principles, and techniques of master
120 social work;

121 (17) "Qualified advanced macro supervisor", any
122 licensed social worker who meets the qualifications of a
123 qualified clinical supervisor or a licensed advanced macro
124 social worker who has:

125 (a) Practiced in the field of social work as a
126 licensed social worker for which he or she is supervising
127 the applicant for a minimum of **[five] three** years;

128 (b) Successfully completed a minimum of sixteen hours
129 of supervisory training from the Association of Social Work
130 Boards, the National Association of Social Workers, an
131 accredited university, or a program approved by the state
132 committee for social workers. All organizations providing
133 the supervisory training shall adhere to the basic content
134 and quality standards outlined by the state committee on
135 social work; and

136 (c) Met all the requirements of sections 337.600 to
137 337.689, and as defined by rule by the state committee for
138 social workers;

139 (18) "Qualified baccalaureate supervisor", any
140 licensed social worker who meets the qualifications of a
141 qualified clinical supervisor, qualified master supervisor,

142 qualified advanced macro supervisor, or a licensed
143 baccalaureate social worker who has:

144 (a) Practiced in the field of social work as a
145 licensed social worker for which he or she is supervising
146 the applicant for a minimum of **[five] three** years;

147 (b) Successfully completed a minimum of sixteen hours
148 of supervisory training from the Association of Social Work
149 Boards, the National Association of Social Workers, an
150 accredited university, or a program approved by the state
151 committee for social workers. All organizations providing
152 the supervisory training shall adhere to the basic content
153 and quality standards outlined by the state committee on
154 social workers; and

155 (c) Met all the requirements of sections 337.600 to
156 337.689, and as defined by rule by the state committee for
157 social workers;

158 (19) "Qualified clinical supervisor", any licensed
159 clinical social worker who has:

160 (a) Practiced in the field of social work as a
161 licensed social worker for which he or she is supervising
162 the applicant for a minimum of **[five] three** years;

163 (b) Successfully completed a minimum of sixteen hours
164 of supervisory training from the Association of Social Work
165 Boards, the National Association of Social Workers, an
166 accredited university, or a program approved by the state
167 committee for social workers. All organizations providing
168 the supervisory training shall adhere to the basic content
169 and quality standards outlined by the state committee on
170 social work; and

171 (c) Met all the requirements of sections 337.600 to
172 337.689, and as defined by rule by the state committee for
173 social workers;

- 174 (20) "Social worker", any individual that has:
175 (a) Received a baccalaureate degree in social work
176 from an accredited social work program approved by the
177 Council on Social Work Education;
178 (b) Received a master's degree in social work from a
179 social work program:
180 a. Accredited by the Council on Social Work Education;
181 or
182 b. Recognized and approved by the committee in
183 accordance with rules adopted by the committee under section
184 337.627 and in accordance with the procedure set forth in
185 section 337.628;
186 (c) Received a doctorate or Ph.D. in social work; or
187 (d) A current social worker license as set forth in
188 sections 337.600 to 337.689.

345.050. To be eligible for licensure by the board by
2 examination, each applicant shall submit the application fee
3 and shall furnish evidence of such person's current
4 competence and shall:

- 5 (1) Hold a master's or a doctoral degree from a
6 program that was awarded "accreditation candidate" status or
7 is accredited by the Council on Academic Accreditation of
8 the American Speech-Language-Hearing Association or other
9 accrediting agency approved by the board in the area in
10 which licensure is sought;
11 (2) Submit official transcripts from one or more
12 accredited colleges or universities presenting evidence of
13 the completion of course work and clinical practicum
14 requirements equivalent to that required by the Council on
15 Academic Accreditation of the American Speech-Language-
16 Hearing Association or other accrediting agency approved by
17 the board;

18 (3) Present written evidence of completion of a
19 clinical fellowship from supervisors. The experience
20 required by this subdivision shall follow the completion of
21 the requirements of subdivisions (1) and (2) of this
22 section. This period of employment shall be under the
23 direct supervision of a [person who is licensed by the state
24 of Missouri in the profession in which the applicant seeks
25 to be] licensed **speech-language pathologist in good**
26 **standing**. Persons applying with an audiology clinical
27 doctoral degree are exempt from this provision; and

28 (4) Pass an examination promulgated or approved by the
29 board. The board shall determine the subject and scope of
30 the examinations.

**Section 1. In the event that any section, provision,
2 clause, phrase, or word of this act or the application
3 thereof is declared invalid under the Constitution of the
4 United States or the Constitution of the State of Missouri,
5 it is the intent of the general assembly that the remaining
6 sections of this act remain in force and effect as far as
7 they are capable of being carried into execution as intended
8 by the general assembly. The general assembly hereby
9 declares that it would have passed each section, provision,
10 clause, phrase, or word thereof, irrespective of the fact
11 that any one or more sections, provisions, clauses, phrases,
12 or words of this act or the application of this act would be
13 declared unenforceable, unconstitutional, or invalid.**

✓