

First Regular Session  
Seventy-second General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 19-0348.01 Thomas Morris x4218

**SENATE BILL 19-155**

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**SENATE SPONSORSHIP**

**Williams A. and Priola,**

**HOUSE SPONSORSHIP**

**(None),**

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**Senate Committees**  
Business, Labor, & Technology

**House Committees**

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**A BILL FOR AN ACT**

101     **CONCERNING THE CONTINUATION OF THE STATE BOARD OF**  
102         **ACCOUNTANCY, AND, IN CONNECTION THEREWITH,**  
103         **IMPLEMENTING THE RECOMMENDATIONS CONTAINED IN THE**  
104         **2018 SUNSET REPORT BY THE DEPARTMENT OF REGULATORY**  
105         **AGENCIES.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov/>.)*

**Sunset Process - Senate Business, Labor, and Technology Committee.** The bill implements the recommendations of the department

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters or bold & italic numbers indicate new material to be added to existing statute.*  
*Dashes through the words indicate deletions from existing statute.*

of regulatory agencies' sunset review and report on the state board of accountancy by:

- ! Continuing the functions of the board for 11 years, until 2030 (**sections 1 and 2** of the bill);
- ! Making the use of fraudulent, coercive, or dishonest practices, or the demonstration of incompetence, untrustworthiness, or financial irresponsibility, grounds for discipline (**section 8**);
- ! Clarifying that foreign corporations operating a Colorado office must register with the board and adding "limited liability partnership" to the list of business types that must register (**section 7**);
- ! Permitting a chartered global management accountant who is not a certified public accountant to use the title "chartered global management accountant" and the abbreviation "C.G.M.A." if the person does not provide services that require certification (**sections 4 and 6**);
- ! Authorizing the board to take disciplinary action against uncertified or unregistered persons, including resident managers, if they provide services that require certification or registration (**section 8**);
- ! Allowing a person to request inactive status via any board-approved method (**section 5**); and
- ! Making technical changes (**sections 5, 9, and 10**).

**Section 3** updates the names of several regional accrediting agencies.

**Sections 11 through 19** make conforming amendments to harmonize the bill with House Bill 19-1172, the bill to recodify and reorganize title 12.

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1     *Be it enacted by the General Assembly of the State of Colorado:*

2             **SECTION 1.** In Colorado Revised Statutes, 24-34-104, **repeal**  
3             (16)(a)(IV); and **add** (31)(a)(II) as follows:

4             **24-34-104. General assembly review of regulatory agencies**  
5             **and functions for repeal, continuation, or reestablishment - legislative**  
6             **declaration - repeal.** (16)(a) The following agencies, functions, or both,  
7             will repeal on July 1, 2019:

8             (IV) ~~The state board of accountancy created in article 2 of title 12,~~

E.R.S.;

(31) (a) The following agencies, functions, or both, are scheduled for repeal on September 1, 2030:

(II) THE STATE BOARD OF ACCOUNTANCY CREATED IN ARTICLE 2  
OF TITLE 12.

**SECTION 2.** In Colorado Revised Statutes, **amend** 12-2-132 as follows:

**12-2-132. Repeal of article.** (1) This ~~article~~ ARTICLE 2 is repealed, effective ~~July 1, 2019~~ SEPTEMBER 1, 2030.

(2) Prior to such BEFORE THE repeal, the state board of accountancy shall be reviewed as provided in IS SCHEDULED FOR REVIEW IN ACCORDANCE WITH section 24-34-104. C.R.S.

**SECTION 3.** In Colorado Revised Statutes, 12-2-102, **amend** the introductory portion and (1)(a) as follows:

**12-2-102. Definitions.** As used in this article ARTICLE 2, unless the context otherwise requires:

(1) "Accredited college or university" means either:

(a) A college or university which THAT is accredited by one of the

following regional accrediting agencies OR THEIR SUCCESSOR AGENCIES:

(I) The Middle States Association of Colleges and Schools;

(II) The North Central Association of Colleges and Schools;

(III) The New England Association of Schools and Colleges;

(IV) The northwest association of schools and colleges

## WEST COMMISSION ON COLLEGES AND UNIVERSITIES;

(V) The Southern Association of Colleges and Schools

## (VI) THE ACCREDITING COMMISSION FOR SCHOOLS

## Association of Schools and Colleges; or

1                   **SECTION 4.** In Colorado Revised Statutes, 12-2-115, **amend**  
2                   (3)(a); and **add** (4)(c) as follows:

3                   **12-2-115. Use of the title "certified public accountant".**  
4                   (3) (a) Except as authorized in subsection (4) of this section, a person  
5                   shall not assume or use the title or designation "certified public  
6                   accountant", the abbreviation "C.P.A.", or any other title, designation,  
7                   words, letters, abbreviation, sign, card, or device tending to indicate that  
8                   such THE person is a certified public accountant unless the person holds  
9                   a certificate as a certified public accountant issued under this ~~article~~  
10                  ARTICLE 2 or under the laws of any other state. A person who is inactive  
11                  pursuant to ~~section 12-2-122.5~~ SECTION 12-2-115.5 (2) may use the title  
12                  "inactive certified public accountant" or "inactive C.P.A."

13                  (4)(c) AN INDIVIDUAL SUBJECT TO SECTION 12-2-120 (6)(a)(II)(C)  
14                  MAY USE THE TITLE OR DESIGNATION "CHARTERED GLOBAL MANAGEMENT  
15                  ACCOUNTANT", THE ABBREVIATION "C.G.M.A.", OR ANY OTHER TITLE,  
16                  DESIGNATION, WORDS, LETTERS, ABBREVIATION, SIGN, CARD, OR DEVICE  
17                  TENDING TO INDICATE THAT THE INDIVIDUAL IS A CHARTERED GLOBAL  
18                  MANAGEMENT ACCOUNTANT, BUT ONLY IF THE TITLE OR DESIGNATION:

19                  (I) IS CONFERRED BY A BONA FIDE NATIONALLY RECOGNIZED  
20                  ACCOUNTING ORGANIZATION SUCH AS THE AMERICAN INSTITUTE OF CPAs  
21                  OR THE CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS, OR  
22                  THEIR SUCCESSOR ORGANIZATIONS; AND

23                  (II) DOES NOT PURPORT TO CONFER THE RIGHT TO PERFORM AUDIT,  
24                  ATTESTATION, OR COMPILEMENT SERVICES PROHIBITED TO BE PERFORMED  
25                  BY SECTION 12-2-120 (6)(a) BY AN INDIVIDUAL THAT DOES NOT HAVE AN  
26                  ACTIVE CERTIFICATE OF CERTIFIED PUBLIC ACCOUNTANT.

27                  **SECTION 5.** In Colorado Revised Statutes, **amend with**

1       **amended and relocated provisions 12-2-115.5 as follows:**

2           **12-2-115.5. Status - retired - inactive. (1) Retired status.**

3       (a) Any person who has received from the board and holds a certificate  
4       of certified public accountant, including an expired certificate of certified  
5       public accountant that remains subject to renewal, reactivation, or  
6       reinstatement, may apply to the board for retired status. The board may  
7       grant ~~such~~ RETIRED status by issuing a retired status certificate of certified  
8       public accountant to any person who meets established conditions  
9       prescribed by the board.

10       ~~(2)~~ (b) Any person issued a retired status certificate of certified  
11       public accountant may be styled and known as a "retired certified public  
12       accountant" or "retired C.P.A."

13       ~~(3)~~ (c) During ~~such~~ THE time as a certified public accountant  
14       remains in a retired status, ~~such~~ THE person shall not perform those acts  
15       set forth in section 12-2-120 (6)(a) and (6)(b). The board ~~shall retain~~  
16       RETAINS jurisdiction over retired status certified public accountants.

17       ~~(4)~~ (2) **[Formerly 12-2-122.5] Inactive status.** (a) The holder of  
18       a certificate of certified public accountant, upon ~~written~~ notice by ~~first~~  
19       ~~class mail~~ to the board IN ANY FORM OR MANNER DESIGNATED BY THE  
20       BOARD, shall have ~~his or her~~ THE HOLDER'S name transferred to an  
21       inactive list and shall not be required to comply with the continuing  
22       education requirements for certificate renewal pursuant to section  
23       12-2-119 so long as ~~he or she~~ THE HOLDER remains inactive. Each  
24       inactive certificant shall register in the same manner as active certificate  
25       holders and pay a fee pursuant to section 12-2-108 (3). ~~At such time as an~~  
26       ~~inactive certificant wishes~~ To resume the practice of public accounting as  
27       a certified public accountant, ~~he or she shall~~ THE HOLDER MUST file an

1 application, ~~therefor~~, meet any education requirements imposed by the  
2 board, and pay a fee as established by the director of the division of  
3 professions and occupations within the department of regulatory agencies.

4 (2) (b) During ~~such~~ THE time as a certified public accountant  
5 remains in an inactive status, the certified public accountant shall not  
6 perform those acts restricted to active certified public accountants  
7 pursuant to section 12-2-120 (6)(a). The board ~~shall retain~~ RETAINS  
8 jurisdiction over inactive certified public accountants for the purposes of  
9 disciplinary action pursuant to section 12-2-123.

10 **SECTION 6.** In Colorado Revised Statutes, 12-2-120, **amend**  
11 (6)(a)(II) introductory portion; and **add** (6)(a)(II)(C) and (6)(a)(II)(D) as  
12 follows:

13 **12-2-120. Unlawful acts.** (6) (a) (II) ~~Not~~ A person, partnership,  
14 professional corporation, or limited liability company shall NOT, without  
15 an active certificate of certified public accountant or a valid registration:

16 (C) OFFER AUDIT OR ATTEST SERVICES TO THE PUBLIC IF THE  
17 INDIVIDUAL USES A TITLE OR DESIGNATION SPECIFIED IN SECTION 12-2-115  
18 (4)(c) RELATING TO CHARTERED GLOBAL MANAGEMENT ACCOUNTANTS;  
19 OR

20 (D) ESTABLISH, PARTICIPATE IN, OR PROMOTE A BUSINESS THAT  
21 USES A TITLE OR DESIGNATION SPECIFIED IN SECTION 12-2-115 (4)(c)  
22 RELATING TO CHARTERED GLOBAL MANAGEMENT ACCOUNTANTS IN ITS  
23 MARKETING IF THE BUSINESS IS NOT CURRENTLY REGISTERED PURSUANT  
24 TO THIS ARTICLE 2.

25 **SECTION 7.** In Colorado Revised Statutes, 12-2-121, **amend**  
26 (2)(a) as follows:

27 **12-2-121. Exceptions - acts not prohibited - rules.**

1       (2) (a) (I) Nothing in this ~~article shall prohibit~~ ARTICLE 2 PROHIBITS a  
2 certified public accountant whose principal place of business is located  
3 in another state or jurisdiction of the United States from practicing in this  
4 state on professional business, as defined by rules promulgated by the  
5 board. ~~Such~~ THE practice shall be conducted in conformity with rules  
6 promulgated by the board.

7                   (II) Notwithstanding the requirements of section 12-2-117, a  
8 foreign partnership, corporation, limited partnership, LIMITED LIABILITY  
9 PARTNERSHIP, limited liability limited partnership, or limited liability  
10 company may engage in the practice of accountancy in this state without  
11 registering with the board IF THE PRACTICE IS INCIDENT TO THE ENTITY'S  
12 REGULAR PRACTICE OUTSIDE THIS STATE, AS DEFINED BY THE BOARD. THE  
13 ENTITY SHALL CONDUCT THE PRACTICE IN CONFORMITY WITH RULES  
14 PROMULGATED BY THE BOARD.

15                   **SECTION 8.** In Colorado Revised Statutes, 12-2-123, **amend** (1)  
16 introductory portion and (1)(j); and **add** (1)(s) as follows:

17                   **12-2-123. Grounds for disciplinary action - administrative  
18 penalties.** (1) After notice and hearing as provided in section 12-2-125,  
19 the board may deny the issuance of, refuse to renew, revoke, or suspend  
20 any certificate of a certified public accountant issued under this article 2  
21 or any prior law of this state or may fine, issue a letter of admonition to,  
22 or place on probation the holder of any certificate and impose other  
23 conditions or limitations ON A PERSON for any of the following causes:

24                   (j) ~~Providing public accounting services to the public for a fee~~  
25 Without an active certificate of certified public accountant or a valid  
26 registration:

27                   (I) PROVIDING CERTIFIED PUBLIC ACCOUNTING SERVICES TO THE

1 PUBLIC FOR A FEE; or  
2 (II) Acting as a ~~member, partner, or shareholder~~ RESIDENT  
3 MANAGER of a partnership or professional corporation registered pursuant  
4 AN ENTITY THAT IS SUBJECT to section 12-2-117;  
5 (s) FRAUDULENT, COERCIVE, OR DISHONEST PRACTICES OR  
6 DEMONSTRATED INCOMPETENCE, UNTRUSTWORTHINESS, OR FINANCIAL  
7 IRRESPONSIBILITY IN COLORADO, ANOTHER STATE, A UNITED STATES  
8 TERRITORY, OR A FOREIGN COUNTRY.

9 **SECTION 9.** In Colorado Revised Statutes, 12-2-126, **amend**  
10 (1)(b)(II)(A) as follows:

11 **12-2-126. Investigations, examinations, and cease-and-desist**  
12 **orders against unlawful act.** (1) (b) (II) Upon completing an  
13 investigation, the board shall make one of the following findings:

14 (A) The complaint is without ~~merit~~ MERIT, and no further action  
15 need be taken.

16 **SECTION 10. Repeal of relocated provisions in this act.** In  
17 Colorado Revised Statutes, **repeal** 12-2-122.5.

18 **SECTION 11.** In Colorado Revised Statutes, 12-100-103, **amend**  
19 **as relocated by House Bill 19-1172** (1)(a) as follows:

20 **12-100-103. Definitions.** As used in this article 100, unless the  
21 context otherwise requires:

22 (1) "Accredited college or university" means either:  
23 (a) A college or university that is accredited by one of the  
24 following regional accrediting agencies OR THEIR SUCCESSOR AGENCIES:  
25 (I) The Middle States Association of Colleges and Schools;  
26 (II) The North Central Association of Colleges and Schools;  
27 (III) The New England Association of Schools and Colleges;

1 (IV) The Northwest Association of Schools and Colleges

## 2 NORTHWEST COMMISSION ON COLLEGES AND UNIVERSITIES;

3 (V) The Southern Association of Colleges and Schools;

4 (VI) The ACCREDITING COMMISSION FOR SCHOOLS, Western  
5 Association of Schools and Colleges; or

**SECTION 12.** In Colorado Revised Statutes, 12-100-112, **amend as relocated by House Bill 19-1172** (3)(a); and **add as relocated by House Bill 19-1172** (4)(c) as follows:

**12-100-112. Use of the title "certified public accountant".**

10 (3) (a) Except as authorized in subsection (4) of this section, a person  
11 shall not assume or use the title or designation "certified public  
12 accountant", the abbreviation "C.P.A.", or any other title, designation,  
13 words, letters, abbreviation, sign, card, or device tending to indicate that  
14 the person is a certified public accountant unless the person holds a  
15 certificate as a certified public accountant issued under this article 100 or  
16 under the laws of any other state. A person who is inactive pursuant to  
17 section 12-100-119 12-100-113 (2) may use the title "inactive certified  
18 public accountant" or "inactive C.P.A."

19 (4) (c) AN INDIVIDUAL SUBJECT TO SECTION 12-100-116  
20 (1)(a)(II)(C) MAY USE THE TITLE OR DESIGNATION "CHARTERED GLOBAL  
21 MANAGEMENT ACCOUNTANT", THE ABBREVIATION "C.G.M.A.", OR ANY  
22 OTHER TITLE, DESIGNATION, WORDS, LETTERS, ABBREVIATION, SIGN, CARD,  
23 OR DEVICE TENDING TO INDICATE THAT THE INDIVIDUAL IS A CHARTERED  
24 GLOBAL MANAGEMENT ACCOUNTANT, BUT ONLY IF THE TITLE OR  
25 DESIGNATION:

26 (I) IS CONFERRED BY A BONA FIDE NATIONALLY RECOGNIZED  
27 ACCOUNTING ORGANIZATION SUCH AS THE AMERICAN INSTITUTE OF CPAs

1 OR THE CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS, OR  
2 THEIR SUCCESSOR ORGANIZATIONS; AND

3 (II) DOES NOT PURPORT TO CONFER THE RIGHT TO PERFORM AUDIT,  
4 ATTESTATION, OR COMPILEMENT SERVICES PROHIBITED TO BE PERFORMED  
5 BY SECTION 12-100-116 (1)(a) BY AN INDIVIDUAL THAT DOES NOT HAVE  
6 AN ACTIVE CERTIFICATE OF CERTIFIED PUBLIC ACCOUNTANT.

7 **SECTION 13.** In Colorado Revised Statutes, **amend as relocated**  
8 **by House Bill 19-1172 with amended and relocated provisions**  
9 12-100-113 as follows:

10 **12-100-113. Status - retired - inactive.** (1) **Retired status.**

11 (a) Any person who has received from the board and holds a certificate  
12 of certified public accountant, including an expired certificate of certified  
13 public accountant that remains subject to renewal, reactivation, or  
14 reinstatement, may apply to the board for retired status. The board may  
15 grant retired status by issuing a retired status certificate of certified public  
16 accountant to any person who meets established conditions prescribed by  
17 the board.

18 (2) (b) Any person issued a retired status certificate of certified  
19 public accountant may be styled and known as a "retired certified public  
20 accountant" or "retired C.P.A."

21 (3) (c) During the time a certified public accountant remains in a  
22 retired status, the person shall not perform those acts set forth in section  
23 12-100-116 (1)(a) and (1)(b). The board ~~shall retain~~ RETAINS jurisdiction  
24 over retired status certified public accountants.

25 (4) (2) **[Formerly 12-100-119] Inactive status.** (a) The holder of  
26 a certificate of certified public accountant, upon ~~written~~ notice by  
27 ~~first-class mail~~ to the board IN ANY FORM OR MANNER DESIGNATED BY THE

1       BOARD, shall have ~~his or her~~ THE HOLDER'S name transferred to an  
2       inactive list and shall not be required to comply with the continuing  
3       education requirements for certificate renewal pursuant to section  
4       12-100-115 so long as ~~he or she~~ THE HOLDER remains inactive. Each  
5       inactive certificant shall register in the same manner as active certificate  
6       holders and pay a fee pursuant to section 12-20-202 (1). ~~At such time as~~  
7       ~~an inactive certificant wishes~~ To resume the practice of public accounting  
8       as a certified public accountant, ~~he or she shall~~ THE HOLDER MUST file an  
9       application, ~~therefor~~, meet any education requirements imposed by the  
10      board, and pay a fee as established by the director.

11           (2) (b) During ~~such~~ THE time as a certified public accountant  
12       remains in an inactive status, the certified public accountant shall not  
13       perform those acts restricted to active certified public accountants  
14       pursuant to section 12-100-116 (1)(a). The board ~~shall retain~~ RETAINS  
15       jurisdiction over inactive certified public accountants for the purposes of  
16       disciplinary action pursuant to section 12-100-120.

17           **SECTION 14.** In Colorado Revised Statutes, 12-100-116, **amend**  
18       **as relocated by House Bill 19-1172** (1)(a)(II) introductory portion; and  
19       **add as relocated by House Bill 19-1172** (1)(a)(II)(C) and (1)(a)(II)(D)  
20       as follows:

21           **12-100-116. Unlawful acts - definition.** (1) (a) (II) ~~No~~ A person,  
22       partnership, professional corporation, or limited liability company shall  
23       NOT, without an active certificate of certified public accountant or a valid  
24       registration:

25           (C) OFFER AUDIT OR ATTEST SERVICES TO THE PUBLIC IF THE  
26       PERSON USES A TITLE OR DESIGNATION SPECIFIED IN SECTION 12-100-112  
27       (4)(c) RELATING TO CHARTERED GLOBAL MANAGEMENT ACCOUNTANTS;

1       OR

2           (D) ESTABLISH, PARTICIPATE IN, OR PROMOTE A BUSINESS THAT  
3       USES A TITLE OR DESIGNATION SPECIFIED IN SECTION 12-100-112 (4)(c)  
4       RELATING TO CHARTERED GLOBAL MANAGEMENT ACCOUNTANTS IN ITS  
5       MARKETING IF THE BUSINESS IS NOT CURRENTLY REGISTERED PURSUANT  
6       TO THIS ARTICLE 100.

7           **SECTION 15.** In Colorado Revised Statutes, 12-100-117, **amend**  
8       **as relocated by House Bill 19-1172** (2)(a) as follows:

9           **12-100-117. Exceptions - acts not prohibited - rules.**  
10       (2) (a) (I) Nothing in this article 100 ~~shall prohibit~~ PROHIBITS a certified  
11       public accountant whose principal place of business is located in another  
12       state or jurisdiction of the United States from practicing in this state on  
13       professional business, as defined by rules promulgated by the board. The  
14       practice shall be conducted in conformity with rules promulgated by the  
15       board.

16       (II) Notwithstanding the requirements of section 12-100-114, a  
17       foreign partnership, corporation, limited partnership, LIMITED LIABILITY  
18       PARTNERSHIP, limited liability limited partnership, or limited liability  
19       company may engage in the practice of accountancy in this state without  
20       registering with the board IF THE PRACTICE IS INCIDENT TO THE ENTITY'S  
21       REGULAR PRACTICE OUTSIDE THIS STATE, AS DEFINED BY THE BOARD. THE  
22       ENTITY SHALL CONDUCT THE PRACTICE IN CONFORMITY WITH RULES  
23       PROMULGATED BY THE BOARD.

24           **SECTION 16.** In Colorado Revised Statutes, 12-100-120, **amend**  
25       **as relocated by House Bill 19-1172** (1) introductory portion and (1)(h);  
26       and **add as relocated by House Bill 19-1172** (1)(o) as follows:

27           **12-100-120. Grounds for disciplinary action - administrative**

1       **penalties.** (1) After notice and hearing as provided in section  
2       12-100-123, the board may take disciplinary or other action as authorized  
3       in section 12-20-404 and impose other conditions or limitations ON A  
4       PERSON for any of the following causes:

5               (h) ~~Providing public accounting services to the public for a fee~~  
6       Without an active certificate of certified public accountant or a valid  
7       registration:

8               (I) PROVIDING CERTIFIED PUBLIC ACCOUNTING SERVICES TO THE  
9       PUBLIC FOR A FEE; or

10               (II) Acting as a ~~member, partner, or shareholder~~ RESIDENT  
11       ~~MANAGER of a partnership or professional corporation registered pursuant~~  
12       AN ENTITY THAT IS SUBJECT to section 12-100-114;

13               (o) FRAUDULENT, COERCIVE, OR DISHONEST PRACTICES OR  
14       DEMONSTRATED INCOMPETENCE, UNTRUSTWORTHINESS, OR FINANCIAL  
15       IRRESPONSIBILITY IN COLORADO, ANOTHER STATE, A UNITED STATES  
16       TERRITORY, OR A FOREIGN COUNTRY.

17               **SECTION 17.** In Colorado Revised Statutes, 12-100-124, **amend**  
18       **as relocated by House Bill 19-1172** (2)(b)(I) as follows:

19               **12-100-124. Investigations - findings - board actions -**  
20       **confidentiality of complaints.** (2)(b) Upon completing an investigation,  
21       the board shall make one of the following findings:

22               (I) The complaint is without ~~merit~~ MERIT, and no further action  
23       need be taken.

24               **SECTION 18.** In Colorado Revised Statutes, **amend as relocated**  
25       **by House Bill 19-1172** 12-100-130 as follows:

26               **12-100-130. Repeal of article.** This article 100 is repealed,  
27       effective ~~July 1, 2019~~ SEPTEMBER 1, 2030. Before the repeal, the state

1 board of accountancy is scheduled for review in accordance with section  
2 24-34-104.

3 **SECTION 19. Repeal of relocated provisions in this act.** In  
4 Colorado Revised Statutes, **repeal as relocated by House Bill 19-1172**  
5 12-100-119.

6 **SECTION 20. Effective date - applicability.** (1) This act:

7 (a) Takes effect July 1, 2019; except that sections 11 through 19  
8 of this act take effect only if House Bill 19-1172 becomes law, in which  
9 case sections 11 through 19 take effect October 1, 2019; and

10 (b) Applies to conduct occurring on or after the applicable  
11 effective date of this act.

12 **SECTION 21. Safety clause.** The general assembly hereby finds,  
13 determines, and declares that this act is necessary for the immediate  
14 preservation of the public peace, health, and safety.