

AMENDMENTS TO HOUSE BILL NO. 1714

Sponsor: REPRESENTATIVE DONATUCCI

Printer's No. 3108

1 Amend Bill, page 8, by inserting between lines 19 and 20

2 (i) (1) Notwithstanding any provision of this section to
3 the contrary, this section shall not apply to a tenant who is a
4 certified public accountant pursuant to the act of May 26, 1947
5 (P.L.318, No.140), known as the CPA Law.

6 (2) If a landlord has actual knowledge that a tenant is a
7 certified public accountant, the landlord shall deliver notice
8 to the State Board of Accountancy at least fifteen days prior to
9 the disposal or discard of any potentially confidential
10 materials, including materials associated with any attest
11 activity, as defined in section 2 of the CPA Law, including, but
12 not limited to client financial information, financial
13 statements, tax statements and any other materials or documents
14 relative to the professional services provided to clients by a
15 certified public accountant remaining in the leased premises
16 upon termination of a lease or the relinquishment of possession
17 of a leased premises in accordance with subsection (b). During
18 the fifteen-day period, the landlord may, at his discretion,
19 remove any potentially confidential materials to storage but
20 shall not dispose, discard or sell any potentially confidential
21 materials remaining in the leased premises.

22 (3) The landlord's notice to the State Board of Accountancy
23 shall include:

24 (i) The name of the certified public accountant who is
25 presumed to be the tenant;

26 (ii) The location of the potentially confidential materials;

27 (iii) The address of the leased premises; and

28 (iv) The address, telephone number or other means to contact
29 the landlord.

30 (4) The State Board of Accountancy or its designee may take
31 possession of the materials within the fifteen-day period
32 provided for in paragraph (2) without the necessity of a court
33 order. Upon the request of the State Board of Accountancy, the
34 landlord shall cooperate with and allow the State Board of
35 Accountancy to take possession of the potentially confidential
36 materials. The landlord shall not be liable in any way to the
37 tenant for his cooperation with the State Board of Accountancy.

38 (5) If the tenant elects to take possession of the

1 potentially confidential materials prior to the State Board of
2 Accountancy or its designee obtaining possession of them, and
3 there is no court order to the contrary having been previously
4 delivered to the landlord, the landlord may deliver possession
5 of the potentially confidential materials to the tenant and
6 shall promptly notify the State Board of Accountancy of such
7 delivery.

8 (6) If neither the State Board of Accountancy nor its
9 designee takes possession of the potentially confidential
10 materials within the fifteen-day period provided for in
11 paragraph (2), the landlord may dispose or discard the materials
12 in accordance with the lease agreement with the tenant.

13 (7) A landlord that attempts in good faith to comply with
14 the requirements of this subsection shall not be liable for
15 losses to any person arising directly or indirectly out of the
16 disposal of any potentially confidential materials.

17 (8) The notice required under this subsection may be
18 delivered by personal service; registered mail; return receipt
19 requested; electronic mail, read receipt or any other usual
20 means of transmission which ensures receipt of the notice by the
21 State Board of Accountancy.