

**Enrolled**  
**Senate Bill 21**

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Governor Kate Brown for Oregon Board of Accountancy)

CHAPTER .....

AN ACT

Relating to accounting; and declaring an emergency.

**Be It Enacted by the People of the State of Oregon:**

**SECTION 1. (1) Notwithstanding ORS 673.170, upon a determination by the Oregon Board of Accountancy that the board possesses confidential information, or information that is not otherwise subject to disclosure, that is investigatory and that reasonably relates to the regulatory or enforcement function of another public entity, the board may disclose that information to the other public entity.**

**(2) A public entity that receives information pursuant to subsection (1) of this section shall take all reasonable steps to maintain the confidentiality of the information to the extent necessary to carry out the regulatory or enforcement functions of the public entity.**

**(3) For purposes of this section, "public entity" means:**

**(a) A board or agency of this state, or a board or agency of another state, with regulatory or enforcement functions similar or related to the functions of the Oregon Board of Accountancy;**

**(b) A district attorney;**

**(c) The Department of Justice;**

**(d) A law enforcement agency of this state, another state or the federal government; and**

**(e) A federal government agency with regulatory or enforcement functions related to the functions of the board, including but not limited to the Internal Revenue Service, the Securities and Exchange Commission, the Public Company Accounting Oversight Board and the United States Department of Labor.**

**SECTION 2. This 2017 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2017 Act takes effect on its passage.**

\_\_\_\_\_

**Passed by Senate February 9, 2017**

.....  
Lori L. Brocker, Secretary of Senate

.....  
Peter Courtney, President of Senate

**Passed by House May 25, 2017**

.....  
Tina Kotek, Speaker of House

**Received by Governor:**

.....M,....., 2017

**Approved:**

.....M,....., 2017

.....  
Kate Brown, Governor

**Filed in Office of Secretary of State:**

.....M,....., 2017

.....  
Dennis Richardson, Secretary of State