



Member Advocacy Guide

Introduction

TXCPA is committed to maintaining high licensing standards and fostering strong ethical practices for CPAs. Through the combined efforts of our Governmental Affairs volunteers and staff, we provide valuable input to legislative and regulatory officials on behalf of the CPA profession. Our Governmental Affairs team offers CPAs the chance to actively engage in the legislative and regulatory process, working together with volunteers to ensure effective advocacy in Austin.

The following pages will guide you through the various advocacy efforts at TXCPA and show how you can get involved. You'll also discover best practices for building strong working relationships with legislators. Member volunteer support is critical to enhancing TXCPA's ability to promote and protect the CPA profession in Texas.



Government Affairs Committees

TXCPA members from all over the state and from every area of practice work together to protect the CPA profession, the CPA license, and to develop a strong CPA pipeline. Read on for descriptions of the committee service opportunities for members interested in being involved in a more active way. To inquire about joining a TXCPA committee, contact Holly McCauley at 800-428-0272, ext. 8502 or emailing hmccauley@tx.cpa.

TXCPA

Members of the TXCPA PAC Committee are appointed by the TXCPA chair. Members of the PAC work closely with local TXCPA chapters and chapter PACs to evaluate candidates' positions on issues important to the profession and to determine the level of financial support TXCPA will provide for candidates.

Legislative Advisory

The Legislative Advisory Committee is where the TXCPA advocacy is formulated and takes shape. Members on this committee assist in developing the TXCPA legislative agenda and reviewing legislation relevant to the accounting profession and CPAs.

Professional Ethics

The Professional Ethics Committee assists TXCPA members in evaluating their responsibilities to the public, their clients, their employers, and regulatory authorities and communicating such responsibilities to targeted audiences. The Committee promotes understanding and voluntary compliance with Codes of Professional Conduct developed by standard-setting bodies.

Additionally, the Professional Ethics Committee reviews complaints concerning the ethical behavior of TXCPA members and acts upon such complaints in accordance with the AICPA Joint Ethics Enforcement Program (JEEP) procedures. Each allegation of a member's misconduct is thoroughly investigated to determine whether disciplinary action is warranted.

State Taxation

The State Taxation Committee is the link between TXCPA and the State Comptroller's office. Members of this committee regularly meet with Comptroller representatives to discuss the state taxation policy questions submitted by TXCPA members.

Federal Tax Policy

The Federal Tax Policy Committee serves as the representative voice of TXCPA and its members to the United States Congress, the Department of the Treasury and the Internal Revenue Service on actual and proposed federal tax legislation, regulations and administrative pronouncements.

TXCPA PAC

The TXCPA PAC is TXCPA's member-managed, member-driven and member-focused political action committee. Its responsibilities and activities, with the exception of its day-to-day administration, are directed by TXCPA members. TXCPA PAC membership is reflective of TXCPA's general membership: certified public accountants in public practice as well as industry and government, up-and-coming young members as well as veterans and Society leadership, men, women, democrats, republicans and independents.

TXCPA PAC membership is not restricted to those who are significantly involved in government affairs. In fact, a contribution to the TXCPA PAC is the fastest, simplest, most efficient way to get involved in the political process and its positive effects on our profession.

TXCPA PAC is non-partisan and is registered with the Texas Ethics Commission.

WHAT DOES TXCPA PAC DO?

TXCPA PAC contributes much-needed funds to political candidates and incumbents who understand the importance of a sound Texas economy and the critical role of the CPA in preserving the state's business climate. Contributions are made year-round – not only during an election cycle – as modern policymakers must continually raise funds to meet the demands of campaigning.

HOW DOES TXCPA PAC WORK?

TXCPA PAC is directed by the TXCPA members who are appointed by the TXCPA Chair. The PAC committee works closely with local chapters and their local PAC committees to determine which policymakers should receive TXCPA PAC contributions.

Of all the funds contributed to the TXCPA PAC, 75% goes directly back to chapters for donation to their local lawmakers, while the remaining 25% is donated to candidates in campaigns for statewide office. Administrative expenses involved in TXCPA PAC's day-to-day operations are underwritten by TXCPA.

Contribution decisions are based upon each candidate's position on issues of importance to CPAs, the strength of the opposition, the level of the candidate's influence, their need for funds and incumbency.

Why Should I Get Involved?

To maintain a strong presence in Texas' legislative and regulatory processes, it's essential for as many CPAs as possible to engage in the political arena. The strength of the accounting profession's influence is directly tied to the number of CPAs involved in PAC.

Just like other professions that recognize the importance of political action committees, CPAs have a vested interest in the legislative process. Our ultimate goal is 100% participation from our members.

The effectiveness of PAC depends on numbers: the more CPAs involved, the more powerful our collective voice. A donation from a PAC with 28,000 members has significantly more impact than the same donation from a 10,000-member PAC or even from an individual. This is the core of grassroots political advocacy.

CPAs are among the busiest professionals, often unable to dedicate time to legislative efforts. However, making regular contributions to the PAC is the easiest and most effective way to support the profession's interests in critical legislative and regulatory matters.

4 WAYS TO CONTRIBUTE TO TXCAP PAC

1. Online at bit.ly/txcpapac
2. Through an annual pledge
3. When paying your annual dues to the Texas Society of CPAs
3. Simply scan this barcode:



For more information, please contact Kenneth Besserman at 877-592-0526, ext. 4551, or via email at kbesserman@tx.cpa.

Bill Review

Our volunteer bill reviewers offer an invaluable service not only to the CPA profession but also to Texas businesses. By evaluating proposed legislation, they help assess its impact on licensees, the Texas economy and the overall business climate in the state.



TXCPA members have a crucial role in shaping the legislative process by reviewing pending legislation and providing feedback.

Volunteers are matched with bills based on their areas of expertise, using a streamlined, automated online system that makes it easy to review bills and submit comments.

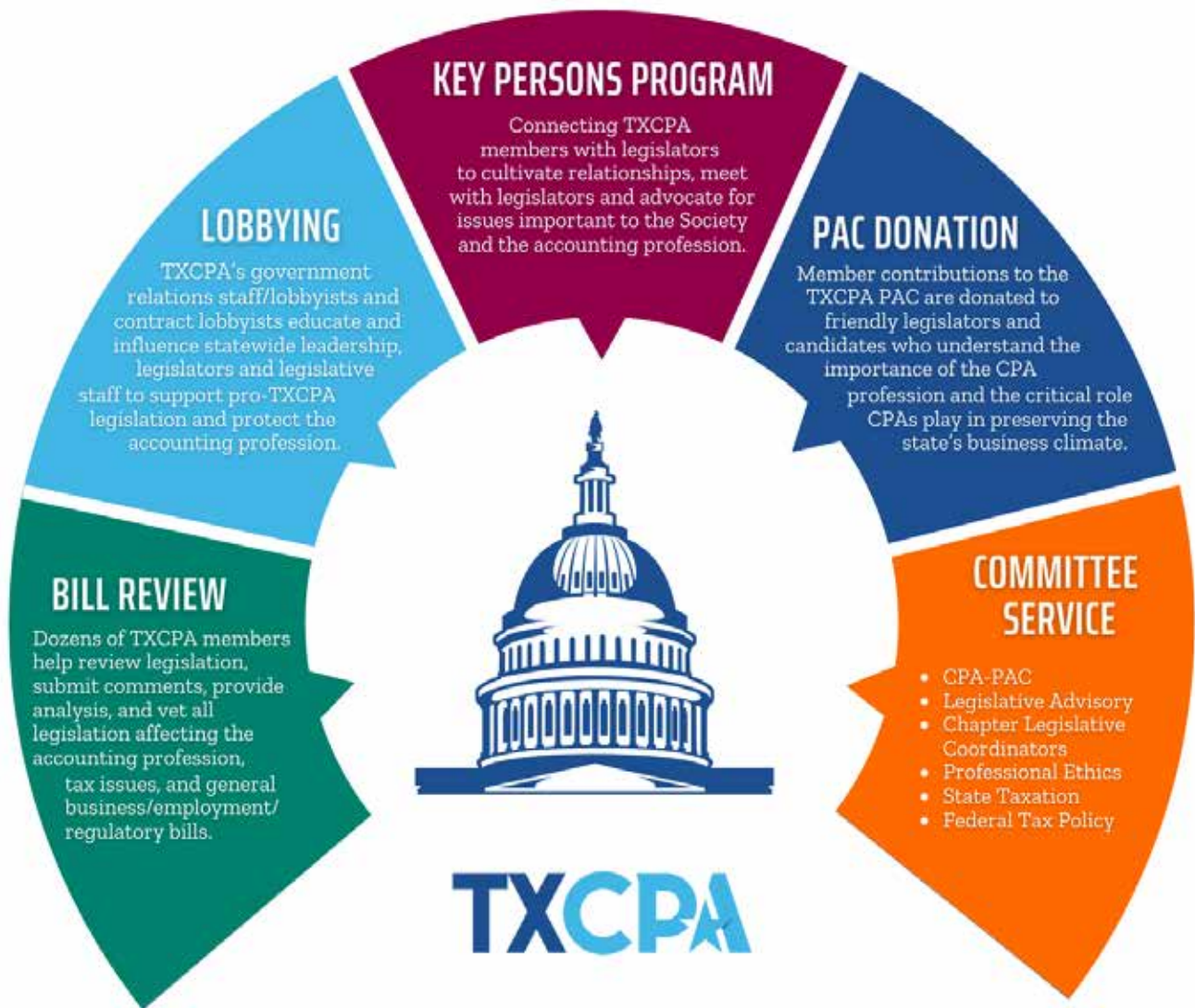
To learn more about becoming a TXCPA bill reviewer, contact Kenneth Besserman at: 877-592-0526, ext. 4551, or email kbesserman@tx.cpa.



Be a Voice for the CPA Profession! Your expertise can influence legislation and **impact the future of Texas' business climate.**

Texas Advocacy Network

United for Legislative Achievements



In 2023, TXCPA secured monumental legislative victories that will shape the future of the accounting profession in Texas. From the groundbreaking SB 159, which allows students to sit for the CPA Exam after completing 120 semester hours, to the expanded TSBPA scholarship funds (HB 2217) for accounting students early in their education journey, each legislative win has been critical to our success.

Our members were instrumental in every step—driving the agenda, engaging with lawmakers, reviewing bills and actively contributing to the TXCPA PAC. **You can help us build on this momentum** by joining us and supporting TXCPA's legislative efforts. Your involvement is key to our continued success!

State Legislative Advocacy

Be a Key Person: Make a Difference for Your Profession

The Texas Legislature impacts both personal and professional lives, and nearly every business or profession, including CPAs, is subject to its scrutiny.

While lobbyists play a key role in government affairs, nothing matches the influence of direct communication between constituents and legislators. That's where you come in.

Why Get Involved?

As a CPA, you represent your district's voters, taxpayers, businesses, and the economic impact of your profession. No one can explain the real-world effects of accounting and tax issues on businesses and communities better than you.

Join TXCPA's Key Person Program

This grassroots initiative empowers CPAs to advocate for the profession's priorities directly to legislators. As a Key Person, you'll build relationships with lawmakers and their staff, providing essential insights on tax and accounting issues.

Key Persons Responsibilities

- Represent the CPA profession to state legislators.
- Build trusted relationships with legislators and communicate regularly on issues of mutual interest.
- Act on TXCPA's Action Alerts to contact legislators when critical issues arise.
- Stay informed about pending legislation and its impact on your practice, clients and community.
- Attend political and legislative events when requested by TXCPA.
- Help build community support for the CPA profession.

For more information about TXCPA's Key Persons Program, contact Patty Wyatt at 817-656-5100 or email pwyatt@tx.cpa.

Tips for Legislator Meetings

Working with Legislative Staff

Legislative staff members play a vital role in addressing your issue, often as important as the legislator. Always treat staff courteously, whether setting up appointments or visiting the office. Keep in mind the golden rule of respect.

Managing Time

Be punctual, brief and patient. Legislators have many people vying for their attention, so keep your message clear and concise—aim to convey your views in 10 minutes. Expect interruptions and handle them graciously.

Ask for Input

It's helpful to ask the legislator for their thoughts. Most are happy to offer advice during discussions.

Be Prepared

If you're meeting to discuss a specific issue, ensure you're well-informed on the key points. Meetings should be conversational, not one-sided. Answer questions directly, even if they challenge your stance. Bring both electronic and hard copies of your supporting materials.

Provide Complete Information

The staff will hear from multiple perspectives. Omitting important details could harm your credibility. Always present honest, thorough information.

Never Misstate Facts

If you don't know an answer, admit it, and offer to follow up with accurate information. Integrity is essential and a damaged reputation is hard to repair.

Avoid Challenges

Never challenge the legislator or mention your voter status—it can seem confrontational. Instead, connect your request to the interests of their constituents, and share why the issue matters to you or your profession.

Be Polite, Always

If the legislator disagrees with your position, thank them for their time and service. Another issue may come up tomorrow.

Follow Up

After the meeting, send a thank-you note that reiterates key points. Include a note of thanks to staff as well, and provide any promised follow-up information.

Relationships with Legislators

As a Key Person for TXCPA, you play a critical role in developing strong relationships with lawmakers.

Your responsibility is to build meaningful connections with your elected officials and their staff, ensuring they understand the issues affecting you and the accounting profession. The stronger your personal relationship with them, the more impactful your communications will be. In fact, the TXCPA Key Persons Program is well-respected, serving as a model for other groups.

Ideas for Building Relationships:

- Meet with key legislative aides who handle accounting and tax issues in your legislator's office.
- Get involved in local projects supported by your legislator.
- Attend political functions and fundraisers in the district, and introduce your legislator to colleagues.
- Participate in your legislator's election campaign if they align with your values.
- Host a fundraiser or "meet and greet" in your home for the legislator and invite friends and colleagues.
- Personally deliver PAC contributions to the legislator's campaign.



Relationships with Legislators

Building a connection with your legislator may take time, but patience and persistence are key. Remember, political party affiliation doesn't need to be a barrier—legislators represent all constituents.

Maximize Your Impact:

- Do your homework. Understand your legislator's voting record, political background, priorities, and committee memberships. You can access this information through TXCPA or local business groups.
- Stay informed about your legislator's actions and positions on key issues.
- Sign up for your legislator's newsletter to keep track of their activities and viewpoints.

Building Effective Relationships:

Your relationship with a legislator may take various forms: personal, formal or even staff-oriented. Some relationships may be more productive than others, but every connection is valuable. Keep communication open and remember that a legislator who opposes your views today may become an ally tomorrow.

Getting Acquainted:

Don't wait for a problem to reach out to your legislator. Start with a friendly, introductory meeting. Attend town halls, community events, or invite your legislator to visit your firm. Public and civic events are also great opportunities to introduce yourself and develop connections.

Maintaining Your Relationship:

- Stay updated on the legislator's voting record on issues relevant to the profession.
- Provide feedback when you're pleased or concerned about their votes or opinions.
- Visit the legislator's office and build rapport with their staff, especially those handling key issues.
- Invite your legislator to speak at local business or civic group meetings.
- Respond to TXCPA's Action Alerts by contacting your legislator on urgent topics.
- Attend your legislator's town hall meetings and respond to any questionnaires they send.
- Invite your legislator and their staff to visit your firm and meet your colleagues.

By consistently engaging with your legislator and their team, you'll strengthen your influence on key issues affecting the accounting profession.

When your legislator or their staff start seeking your advice on legislative matters related to the profession, you'll know you've successfully built a strong and productive relationship.

Congressional Advocacy

AICPA Federal Key Person Program

AICPA established the Federal Key Person Program to ensure ongoing personal contact with every Member of Congress. This program builds a network of politically savvy members across the country who can quickly influence Congress when legislative issues impacting the profession arise.

The Federal Key Person Program is a vital addition to the efforts of AICPA staff in Washington, D.C. because it:

- Reinforces that the views of AICPA staff reflect the perspectives of constituents in each district.
- Increases accountability for members of Congress by providing multiple channels of influence.
- Emphasizes the local political impact of federal legislation.

As a key person, you are essentially a lobbyist, well-versed in legislative and political issues, who communicates AICPA's positions clearly to members of Congress.

Federal Key Person Responsibilities

- Maintain personal contact with your assigned member of Congress.
- Stay informed on legislative issues through AICPA's regular publications.
- Act immediately when AICPA issues a "Legislative Action Alert" on key issues.
- Report promptly to your coordinator and AICPA on the outcome of each contact, noting any legislative opportunities or challenges.
- Attend political fundraising events for the AICPA Effective Legislation Committee and the AICPA Congressional Luncheon Program when requested.

If you know one or more of your federally elected officials and would like to participate in this program, contact Patty Wyatt at 817-656-5100 or pw Wyatt@tx.cpa.

Together, We Shape the Future

Together, We Shape the Future of the CPA Profession

As a member of TXCPA and an advocate for the accounting profession, your voice is powerful. Whether through the TXCPA Key Person Programs or the AICPA Federal Key Person Program, your engagement with lawmakers directly influences decisions that impact CPAs and the business landscape in Texas and beyond. You have the ability to foster strong relationships with legislators, provide critical insights, and advocate for the issues that matter most to you, your clients and your profession.

Through personal connections with elected officials, participating in local events and staying informed on key legislative issues, you can ensure that the CPA profession continues to thrive and maintain a respected voice in the halls of government. The impact of your involvement cannot be overstated. It's through grassroots action and strategic advocacy that we safeguard the future of the profession and protect the interests of CPAs across the country.

By taking on these responsibilities, you are not just representing yourself—you are representing your colleagues, clients and the entire CPA community. Your involvement ensures that legislators understand the complexities of accounting and tax issues and the profound impact their decisions have on the profession and the economy.

Take Action Today

- Stay informed on key legislative issues.
- Build and maintain relationships with your legislators and their staff.
- Respond to legislative alerts and make your voice heard.
- Participate in local and state-level advocacy events.
- Be a constant advocate for the CPA profession.

Your efforts will strengthen the profession, bolster our collective influence and ensure that CPAs continue to be at the forefront of shaping sound public policy. Together, we can protect the integrity of our profession and continue to make a positive impact in the legislative process.

For more information or to get involved, contact Patty Wyatt at 817-656-5100 or pwyatt@tx.cpa.

Your voice matters. Let's shape the future—together.