

111TH CONGRESS
1ST SESSION

H. R. 3775

To exempt certain small businesses from the attestation requirement of section 404 of the Sarbanes-Oxley Act of 2002.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 8, 2009

Mr. GARRETT of New Jersey introduced the following bill; which was referred to the Committee on Financial Services

A BILL

To exempt certain small businesses from the attestation requirement of section 404 of the Sarbanes-Oxley Act of 2002.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Small Business SOX
5 Compliance Relief Act”.

6 **SEC. 2. EXTENSION OF MORATORIUM.**

7 Not later than 30 days after the date of enactment
8 of this Act, the Securities and Exchange Commission shall
9 modify its regulations under section 404 of the Sarbanes-
10 Oxley Act of 2002 (15 U.S.C. 7262) to exempt non-accel-

1 erated filers (as defined in such regulations on the date
2 of enactment of this Act) from the requirements of sub-
3 section (b) of such section.

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