

117TH CONGRESS  
1ST SESSION

# S. 2184

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## AN ACT

To amend the Sarbanes-Oxley Act of 2002 to institute a trading prohibition for certain issuers that retain public accounting firms that have not been subject to inspection by the Public Company Accounting Oversight Board, and for other purposes.

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

1 **SECTION 1. TRADING PROHIBITION FOR 2 CONSECUTIVE**  
2 **NON-INSPECTION YEARS.**

3 Section 104(i) of the Sarbanes-Oxley Act of 2002 (15  
4 U.S.C. 7214(i)) is amended—

5 (1) in paragraph (2)(A)(ii), by striking “the  
6 foreign jurisdiction described in clause (i)” and in-  
7 serting “a foreign jurisdiction”; and

8 (2) in paragraph (3)—

9 (A) in the paragraph heading, by striking  
10 “3” and inserting “2”; and

11 (B) in subparagraph (A), in the matter  
12 preceding clause (i), by striking “3” and insert-  
13 ing “2”.

Passed the Senate June 22, 2021.

Attest:

*Secretary.*



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