

HOUSE BILL No. 1148

DIGEST OF INTRODUCED BILL

Citations Affected: IC 25-2.1-3.

Synopsis: Board of accountancy. Provides that a candidate for the certified public accountant examination (exam) may not apply for or take the exam prior to meeting certain education requirements. Provides an exception to the application restriction if a candidate applies up to 60 days prior to the candidate's completion of the education requirements. Provides the Indiana board of accountancy (board) may cancel an exam score if a candidate fails to meet certain requirements. Provides that a candidate must attain a grade of at least 75 on the exam. Provides that a candidate may take the required exam sections individually and in any order and that credit for a passed section shall be valid for 18 months. Provides that a candidate must pass all exam sections within a rolling 18 month period and if a candidate does not do so, credit for any section passed outside of the rolling 18 month period expires and the exam section must be retaken. Provides that a candidate shall retain credit for exam sections passed as a candidate of another state if applicable. Provides that a candidate is considered to have passed the exam once the candidate simultaneously holds credit for each passed section. Provides that the board may extend a term of credit validity under certain circumstances. Provides that the board shall notify eligible candidates of the time, place, and procedures for the exam, or that a candidate shall independently contact the board, the board's designee, or a test center operator to schedule the time, place, and procedures for the exam at an approved site. Voids certain sections of the Indiana Administrative Code.

Effective: June 1, 2020.

Ellington, VanNatter

January 8, 2020, read first time and referred to Committee on Employment, Labor and Pensions.



Second Regular Session of the 121st General Assembly (2020)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2019 Regular Session of the General Assembly.

HOUSE BILL No. 1148

A BILL FOR AN ACT to amend the Indiana Code concerning professions and occupations.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 25-2.1-3-2 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JUNE 1, 2020]: Sec. 2. **(a)** A first time
3 examination candidate must have at least one hundred fifty (150)
4 semester hours (or the equivalent if a different grading period is used)
5 of college education, including a baccalaureate or higher degree
6 conferred by a college or university acceptable to the board, the total
7 educational program to include an accounting concentration or
8 equivalent as determined by the board to be appropriate.
9 **(b) Candidates may not take the examination prior to meeting**
10 **the additional education requirements set forth in 872 IAC 1-1-6.1**
11 **through 872 IAC 1-1-6.6.**
12 **(c) Except as provided in subsection (d), a candidate may not**
13 **apply to take the examination until the candidate has completed all**
14 **of the education requirements set forth in 872 IAC 1-1-6.1 through**
15 **872 IAC 1-1-6.6.**
16 **(d) Notwithstanding subsection (c), a candidate may apply to**
17 **take the examination up to sixty (60) days prior to the candidate's**



1 completion of the education requirements set forth in 872
 2 IAC 1-1-6.1 through 872 IAC 1-1-6.6 after the board or the board's
 3 designee receives a certificate of enrollment from the educational
 4 institution or institutions where the candidate is completing the
 5 candidate's education. The certificate of enrollment must:

- 6 (1) identify the courses in which the candidate is currently
 7 enrolled;
 8 (2) if applicable, state that upon completion of the courses
 9 identified in subdivision (1), it is anticipated that the
 10 candidate will receive a baccalaureate or higher degree; and
 11 (3) bear the seal of the institution or a notary public.

12 (e) A candidate may be admitted to take the examination based
 13 on the information appearing on the certificate of enrollment.
 14 However, a candidate may only sit for the examination after all
 15 educational requirements set forth in 872 IAC 1-1-6.1 through 872
 16 IAC 1-1-6.6 are completed.

17 (f) Not later than sixty (60) days immediately following the
 18 taking of the first four (4) examination sections, a candidate who
 19 applied to sit for the examination under subsection (d) shall submit
 20 to the board, or the board's designee, all final official transcripts
 21 and applicable supporting documentation indicating that the
 22 candidate has met all of the education requirements set forth in 872
 23 IAC 1-1-6.1 through 872 IAC 1-1-6.6.

24 (g) The board may cancel any examination scores received by
 25 a candidate who fails to meet the requirements in subsection (f). If
 26 an examination score is canceled, the candidate is not entitled to
 27 credit for any passed section of the examination.

28 SECTION 2. IC 25-2.1-3-3.5 IS ADDED TO THE INDIANA
 29 CODE AS A NEW SECTION TO READ AS FOLLOWS
 30 [EFFECTIVE JUNE 1, 2020]: Sec. 3.5. (a) The candidate must attain
 31 the uniform passing grade of at least seventy-five (75), scaled
 32 through a psychometrically acceptable standard setting procedure
 33 and approved by the board.

34 (b) A candidate may take the required examination sections
 35 individually and in any order. Credit for any examination section
 36 passed shall be valid for a period of eighteen (18) months, which
 37 shall be calculated from the actual date the candidate took the
 38 examination section, without having to attain a minimum score on
 39 any failed examination sections, and without regard to whether the
 40 candidate has taken other examination sections, provided the
 41 following:

- 42 (1) Candidates must pass all sections of the examination



1 **within a rolling eighteen (18) month period, which shall begin**
 2 **on the date that the first passed examination section is taken.**

3 **(2) If a candidate does not pass all four (4) sections of the**
 4 **examination within the rolling eighteen (18) month period,**
 5 **credit for any examination section passed outside of the**
 6 **eighteen (18) month period will expire and that examination**
 7 **section must be retaken.**

8 **(c) A candidate shall retain credit for any and all sections of the**
 9 **examination passed as a candidate of another state if such credit**
 10 **would have been given under then applicable requirements in**
 11 **Indiana.**

12 **(d) A candidate shall be considered to have passed the**
 13 **examination once the candidate simultaneously holds valid credit**
 14 **for passing each section of the examination. For purposes of this**
 15 **section, credit for passing a section of the examination is valid from**
 16 **the actual date of the testing event for that section, regardless of**
 17 **the date the candidate actually receives notice of the passing grade.**

18 **(e) Notwithstanding subsection (b), the board may in particular**
 19 **cases extend the term of credit validity upon a showing that credit**
 20 **was lost by reason of circumstances beyond the candidate's control.**

21 **SECTION 3. IC 25-2.1-3-4 IS AMENDED TO READ AS**
 22 **FOLLOWS [EFFECTIVE JUNE 1, 2020]: Sec. 4. (a) The board shall**
 23 **determine when to hold an examination.**

24 **(b) The examination must be administered at least two (2) times a**
 25 **year.**

26 **(c) The board shall notify eligible candidates of the time, place,**
 27 **and procedures for the examination, or a candidate shall**
 28 **independently contact the board, the board's designee, or a test**
 29 **center operator to schedule the time, place, and procedures for the**
 30 **examination at an approved test site.**

31 **SECTION 4. [EFFECTIVE JUNE 1, 2020] (a) 872 IAC 1-1-9.5,**
 32 **872 IAC 1-1-14, and 872 IAC 1-1-19 are void. The publisher of the**
 33 **Indiana Administrative Code and Indiana Register shall remove**
 34 **these sections from the Indiana Administrative Code.**

35 **(b) This SECTION expires July 1, 2021.**

36 **SECTION 5. An emergency is declared for this act.**

