

First Regular Session of the 122nd General Assembly (2021)

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 2020 Regular Session of the General Assembly.

HOUSE ENROLLED ACT No. 1373

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

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

SECTION 1. IC 25-2.1-3-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. **(a)** A first time examination candidate must have at least one hundred ~~fifty (150)~~ **twenty (120)** semester hours (or the equivalent if a different grading period is used) of college education ~~including that includes an accounting concentration or equivalent as determined by the board to be appropriate.~~

(b) A candidate for an initial issuance of a certificate must have:

(1) at least one hundred fifty (150) semester hours (or the equivalent if a different grading period is used) of college education; and

(2) a baccalaureate or higher degree conferred by a college or university acceptable to the board. The total educational program to must include an accounting concentration or equivalent as determined by the board to be appropriate.

SECTION 2. P.L. 108-2020, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: SECTION 1. **(a)** Candidates for the certified public accountant examination may not take the examination prior to meeting the additional education requirements set forth in 872 IAC 1-1-6.1 through 872 IAC 1-1-6.6.

(b) Except as provided in subsection (c), a candidate may not apply

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to take the examination until the candidate has completed all of the education requirements set forth in 872 IAC 1-1-6.1 through 872 IAC 1-1-6.6.

(c) Notwithstanding subsection (b), a candidate may apply to take the examination up to sixty (60) days prior to the candidate's completion of the education requirements set forth in 872 IAC 1-1-6.1 through 872 IAC 1-1-6.6 after the board of accountancy or the board's designee receives a certificate of enrollment from the educational institution or institutions where the candidate is completing the candidate's education. The certificate of enrollment must:

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

(d) A candidate may be admitted to take the examination based on the information appearing on the certificate of enrollment. However, a candidate may only sit for the examination after all educational requirements set forth in 872 IAC 1-1-6.1 through 872 IAC 1-1-6.6 are completed. The candidate is responsible for compliance with subsection (e) and subject to action under subsection (f).

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

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

(g) The candidate must attain the uniform passing grade of at least seventy-five (75), scaled through a psychometrically acceptable standard setting procedure and approved by the board.

(h) A candidate may take the required examination sections individually and in any order. Credit for any examination section passed shall be valid for a period of eighteen (18) months, which shall be calculated from the actual date the candidate took the examination section, without having to attain a minimum score on any failed examination sections, and without regard to whether the candidate has



taken other examination sections, provided the following:

- (1) Candidates must pass all sections of the examination within a rolling eighteen (18) month period, which shall begin on the date that the first passed examination section is taken.
- (2) If a candidate does not pass all four (4) sections of the examination within the rolling eighteen (18) month period, credit for any examination section passed outside of the eighteen (18) month period will expire and that examination section must be retaken.
 - (i) A candidate shall retain credit for any and all sections of the examination passed as a candidate of another state if such credit would have been given under then applicable requirements in Indiana.
 - (j) A candidate shall be considered to have passed the examination once the candidate simultaneously holds valid credit for passing each section of the examination. For purposes of this SECTION, credit for passing a section of the examination is valid from the actual date of the testing event for that section, regardless of the date the candidate actually receives notice of the passing grade.
 - (k) Notwithstanding subsection (h), the board may in particular cases extend the term of credit validity upon a showing that credit was lost by reason of circumstances beyond the candidate's control.
 - (l) The board shall notify eligible candidates of the time, place, and procedures for the examination, or 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 examination at an approved test site.
 - (m) The board shall adopt rules under IC 4-22-2 necessary to implement this SECTION.
 - (n) This SECTION expires July 1, ~~2021~~ **2023**.

SECTION 3. [EFFECTIVE UPON PASSAGE] (a) The examination administered to certified public accountant candidates under IC 25-2.1-2 may be:

- (1) the Uniform CPA examination developed and scored by the American Institute of Certified Public Accountants; or**
 - (2) the successor to the Uniform CPA examination that is developed and scored by the American Institute of Certified Public Accountants.**
- (b) The examination administered to certified public accountant candidates must test the knowledge and skills required for performance as a newly licensed certified public accountant. The examination must include the subject areas of accounting and auditing and related knowledge and skills as the board may**



require, and must consist of four examination sections.

(c) The board shall adopt rules under IC 4-22-2 and IC 25-2.1-2-15(8) necessary to implement this SECTION.

(d) This SECTION expires July 1, 2023.

SECTION 4. [EFFECTIVE UPON PASSAGE] (a) 872 IAC 1-1-12 is void. The publisher of the Indiana Administrative Code and Indiana Register shall remove this section from the Indiana Administrative Code.

(b) This SECTION expires July 1, 2023.

SECTION 5. An emergency is declared for this act.



Speaker of the House of Representatives

President of the Senate

President Pro Tempore

Governor of the State of Indiana

Date: _____ Time: _____

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