

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 782

Introduced by Stinner, 48.

Read first time January 08, 2020

Committee:

- 1 A BILL FOR AN ACT relating to accountants; to amend section 1-116,
- 2 Revised Statutes Cumulative Supplement, 2018; to eliminate obsolete
- 3 provisions; to change provisions relating to the certified public
- 4 accountant examination; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 1-116, Revised Statutes Cumulative Supplement,
2 2018, is amended to read:

3 1-116 ~~Prior to January 1, 1998, a person shall be eligible to take~~
4 ~~the examination described in section 1-114 if he or she meets the~~
5 ~~requirements of subdivision (1)(a) of section 1-114.~~

6 Any person making initial application ~~on or after January 1, 1998,~~
7 to take the examination described in section 1-114 shall be eligible to
8 take the examination if he or she has completed at least one hundred
9 fifty semester hours or two hundred twenty-five quarter hours of
10 postsecondary academic credit and has earned a baccalaureate or higher
11 degree from a college or university accredited by a regional accrediting
12 agency recognized by the United States Department of Education or a
13 similar agency as determined to be acceptable by the board. The person
14 shall demonstrate that accounting, auditing, business, and other subjects
15 at the appropriate academic level as required by the board are included
16 within the required hours of postsecondary academic credit. A person who
17 expects to complete the postsecondary academic credit and earn the degree
18 as required by this section may take test sections of the examination
19 within one hundred twenty days prior to completing the postsecondary
20 academic credit and earning the degree within sixty days following when
21 ~~the examination is held shall be eligible to take such examination,~~ but
22 such person shall not receive any credit for such test sections
23 ~~examination~~ unless evidence satisfactory to the board showing that such
24 person has completed the postsecondary academic credit and earned the
25 degree as required by this section is received by the board within one
26 hundred fifty ninety days following when the first test section of the
27 examination is taken held. The board shall not prescribe the specific
28 curricula of colleges or universities. If the applicant is an individual,
29 the application shall include the applicant's social security number.

30 Sec. 2. Original section 1-116, Revised Statutes Cumulative
31 Supplement, 2018, is repealed.