

1                   **CERTIFIED PUBLIC ACCOUNTANT EXAM AMENDMENTS**

2                   2019 GENERAL SESSION

3                   STATE OF UTAH

4                   **Chief Sponsor: Jon Hawkins**

5                   Senate Sponsor: \_\_\_\_\_

6                   **LONG TITLE**7                   **General Description:**

8                   This bill modifies provisions of the Certified Public Accountant Licensing Act.

9                   **Highlighted Provisions:**

10                  This bill:

11                  ► modifies provisions related to education hours required by an applicant prior to  
12 taking qualifying examinations as part of qualifying for a license under the Certified  
13 Public Accountant Licensing Act.14                  **Money Appropriated in this Bill:**

15                  None

16                  **Other Special Clauses:**

17                  None

18                  **Utah Code Sections Affected:**

19                  AMENDS:

20                  58-26a-306, as last amended by Laws of Utah 2013, Chapter 440

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*Be it enacted by the Legislature of the state of Utah:*

22                  Section 1. Section 58-26a-306 is amended to read:

23                  **58-26a-306. Examination requirements.**24                  (1) Before taking the qualifying examinations, an applicant shall:  
25                          (a) submit an application in a form approved by the division;

28 (b) pay a fee determined by the department under Section 63J-1-504;  
29 (c) demonstrate completion of at least [135] 120 semester hours or [200] 180 quarter  
30 hours of the education requirement described in Subsection 58-26a-302(1)(d); and  
31 (d) be approved by the board, or an organization designated by the board, to take the  
32 qualifying examinations.

33 (2) A person must sit for and meet the conditioning requirements of the AICPA  
34 Uniform CPA Examination as established by the AICPA.