

CERTIFIED PUBLIC ACCOUNTANT EXAM AMENDMENTS

2019 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jon Hawkins

Senate Sponsor: Curtis S. Bramble

LONG TITLE

General Description:

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

Highlighted Provisions:

This bill:

- ▶ modifies provisions related to education hours required by an applicant prior to taking qualifying examinations as part of qualifying for a license under the Certified Public Accountant Licensing Act.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

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

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

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

58-26a-306. Examination requirements.

(1) Before taking the qualifying examinations, an applicant shall:

(a) submit an application in a form approved by the division;

(b) pay a fee determined by the department under Section **63J-1-504**;

(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.