

CERTIFIED PUBLIC ACCOUNTANT LICENSING

AMENDMENTS

2013 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Curtis S. Bramble

House Sponsor: _____

LONG TITLE

General Description:

This bill modifies the Certified Public Accountant Licensing Act.

Highlighted Provisions:

This bill:

► modifies the requirements for taking the qualifying examinations that are necessary for an applicant to obtain licensure as a certified public accountant by requiring:

- completion of at least 135 semester hours or 200 quarter hours of the education requirement for licensure as a certified public accountant; and
- approval by the board, or an organization approved by the board, to take the examinations.

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 2009, Chapter 183

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



28 Section 1. Section **58-26a-306** is amended to read:
29 **58-26a-306. Examination requirements.**
30 (1) Before taking the qualifying examinations, an applicant shall:
31 (a) submit an application in a form approved by the division;
32 (b) pay a fee determined by the department under Section 63J-1-504;
33 (c) demonstrate completion of at least 135 semester hours or 200 quarter hours of the
34 education requirement described in Subsection 58-26a-302(1)(d); and
35 (d) be approved by the board, or an organization designated by the board, to take the
36 qualifying examinations.
37 (2) A person must sit for and meet the conditioning requirements of the AICPA
38 Uniform CPA Examination as established by the AICPA.

Legislative Review Note
as of **2-5-13 5:22 PM**

Office of Legislative Research and General Counsel