

58-26a-301 Licensure or registration required -- License and registration classifications.

- (1)
- (a) A license is required for an individual to engage in the practice of public accounting, except as specifically provided in Section 58-26a-305 or 58-1-307.
 - (b) Registration with the division is required for a qualified business entity to engage in the practice of public accounting, except as specifically provided in Section 58-26a-305 or 58-1-307.
- (2)
- (a) The division shall issue to an individual who qualifies under this chapter a license in the classification of Certified Public Accountant.
 - (b) The division shall issue to a qualified business entity which qualifies under this chapter a registration in the classification of Certified Public Accountant Firm.

Enacted by Chapter 261, 2000 General Session