

**CERTIFIED PUBLIC ACCOUNTANT LICENSING**

**AMENDMENTS**

2013 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Curtis S. Bramble**

House Sponsor: Steve Eliason

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**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

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*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.**

- 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.