

1. Line 9 through 11:

9 licensed;

10 →adds a requirement that an applicant for licensure as a CPA have a bachelor's degree ~~hat~~ → master's degree, or the equivalent ~~hat~~ with

10a master's degree, or the equivalent ~~hat~~ with

11 a concentration in accounting and business;

2. Line 191 through 193:

191 business;]

192 [(ii)](i) successful completion of a [baccalaureate]bachelor's degree ~~hat~~ → master's

192a degree, ~~hat~~ or ~~hat~~ → itsthe ~~hat~~ equivalent

193 with a concentration of accounting and business at a college or university

3. Line 199 through 203:

199 ~~division]~~the division approves by rule of at least:

200 (i) one year of accounting experience for an individual with a master's degree ~~hat~~ → or

200a the equivalent ~~hat~~ with a

201 concentration of accounting and business; or

202 (ii) two years of accounting experience for an individual with a bachelor's degree ~~hat~~ →

202a or the equivalent ~~hat~~

203 with a concentration of accounting and business;

4. Line 330 through 332:

330 (c) ~~[demonstrate completion of at least 120 semester hours or 180 quarter hours of the~~

331 ~~education requirement]~~demonstrate completion of at least a bachelor's degree ~~hat~~ → or

331a the equivalent ~~hat~~ as

332 described in Subsection 58-26a-302(1)(c); and