

1st Sub. S.B. 15

Certified Public Accountant Licensing Amendments

House Amendments

Amendment 1

February 27, 2025 10:38 AM

Representative **Norman K Thurston** proposes the following amendments:

1. *Line 7 through 11:*

7 This Bill:

8 → { ~~removes~~ } amends the hours requirement for a certified public accountant (CPA) to become

9 licensed;

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

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

3. *Line 197 through 203:*

197 Utah Administrative Rulemaking Act;

198 (d) submit evidence { ~~of [one year of]accounting experience~~ } in a form [prescribed by the
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 or the equivalent
with a

201 concentration of accounting and business; or

202 (ii) two years of accounting experience for an individual with a bachelor's degree or the
equivalent

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 as~~ } 24 semester
hours or 36 quarter hours of upper division accounting and business courses completed as a
part of the education requirement

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