

**CERTIFIED PUBLIC ACCOUNTANT
LICENSING ACT AMENDMENTS**

2003 GENERAL SESSION

STATE OF UTAH

Sponsor: John L. Valentine

This act modifies the licensing requirements for certified public accountants by requiring applicants to sit for and meet the conditioning requirements of the AICPA Uniform CPA Examination as established by the AICPA.

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

58-26a-306, as enacted by Chapter 261, Laws of Utah 2000

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.

(1) Before taking the qualifying examinations, an applicant shall:

- (a) submit an application in a form approved by the division;
- (b) pay a fee determined by the department under Section 63-38-3.2;
- (c) demonstrate completion of the education requirement in Subsection

58-26a-302(1)(d); and

(d) be approved by the board to take the qualifying examinations.

(2) ~~[(a)]~~ A person must sit for ~~[all parts]~~ and meet the conditioning requirements of the AICPA Uniform CPA Examination ~~[upon that person's first sitting, and all subsequent sittings, for the examination, unless that person has currently valid conditional credits under Subsection (2)(b)]~~ as established by the AICPA.

~~[(b) An examinee who successfully passes two or more parts and receives a score of at least 50% in each part not passed, on the AICPA Uniform CPA Examination, shall receive conditional credits for those parts passed which may be applied to subsequent examinations. At any of the next six examinations, the examinee is required to take only those parts of the examination for which the examinee has not received conditional credits and shall receive~~

~~additional conditional credits for any other parts passed. If conditional credits in all remaining parts are not received within six successive examinations after the original conditional credits were received, all credits terminate and a new application for the entire examination must be submitted. Passing the ethics section of the examination does not qualify as a part of the examination which will qualify the examinee for conditional credit.]~~