

1                                   **CERTIFIED PUBLIC ACCOUNTANT LICENSING**

2   **AMENDMENTS**

3   2013 GENERAL SESSION

4   STATE OF UTAH

5   **Chief Sponsor: Curtis S. Bramble**

6   House Sponsor: Steve Eliason

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8                   **LONG TITLE**

9                   **General Description:**

10                   This bill modifies the Certified Public Accountant Licensing Act.

11                   **Highlighted Provisions:**

12                   This bill:

13                   ▶ modifies the requirements for taking the qualifying examinations that are necessary  
14 for an applicant to obtain licensure as a certified public accountant by requiring:

15                   • completion of at least 135 semester hours or 200 quarter hours of the education  
16 requirement for licensure as a certified public accountant; and

17                   • approval by the board, or an organization approved by the board, to take the  
18 examinations.

19                   **Money Appropriated in this Bill:**

20                   None

21                   **Other Special Clauses:**

22                   None

23                   **Utah Code Sections Affected:**

24                   AMENDS:

25                   **58-26a-306**, as last amended by Laws of Utah 2009, Chapter 183

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27                   *Be it enacted by the Legislature of the state of Utah:*



28 Section 1. Section **58-26a-306** is amended to read:  
29 **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.

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**Legislative Review Note**  
as of **2-5-13 5:22 PM**

**Office of Legislative Research and General Counsel**