

**CERTIFIED PUBLIC ACCOUNTANT EXAM AMENDMENTS**

2019 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Jon Hawkins**

Senate Sponsor: Curtis S. Bramble

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**LONG TITLE**

**General Description:**

This bill modifies provisions of the Certified Public Accountant Licensing Act.

**Highlighted Provisions:**

This bill:

► modifies provisions related to education hours required by an applicant prior to taking qualifying examinations as part of qualifying for a license under the Certified Public Accountant Licensing Act.

**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 2013, Chapter 440

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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.**

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

(a) submit an application in a form approved by the division;



- 28           (b) pay a fee determined by the department under Section [63J-1-504](#);
- 29           (c) demonstrate completion of at least [~~135~~] 120 semester hours or [~~200~~] 180 quarter
- 30 hours of the education requirement described in Subsection [58-26a-302\(1\)\(d\)](#); and
- 31           (d) be approved by the board, or an organization designated by the board, to take the
- 32 qualifying examinations.
- 33           (2) A person must sit for and meet the conditioning requirements of the AICPA
- 34 Uniform CPA Examination as established by the AICPA.