

1 HB66
2 164538-2
3 By Representative Morrow
4 RFD: Boards, Agencies and Commissions
5 First Read: 03-MAR-15

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8 SYNOPSIS: Under existing law, and among other
9 qualifications, a certificate of certified public
10 accountancy may be issued to an individual who is a
11 United States citizen, is legally present in the
12 United States, or has duly declared his or her
13 intent to become a citizen.

14 This bill would remove the provision
15 allowing certification if the individual declares
16 his or her intent to become a citizen.

17 Also under existing law, in order to be
18 eligible to sit for the uniform CPA examination, a
19 person must have completed a total of 150 semester
20 hours or 225 quarter hours of education, including
21 a baccalaureate degree at a regionally accredited
22 college or university.

23 This bill would reduce the semester and
24 quarter hours required to 120 and 180,
25 respectively, effective January 1, 2016.

26
27 A BILL

1 TO BE ENTITLED

2 AN ACT

3
4 Relating to certified public accountants; to amend
5 Section 34-1-4, Code of Alabama 1975, to revise the
6 citizenship qualifications for certification, and to reduce
7 the semester and quarter hour education requirements for
8 eligibility to sit for the CPA examination.

9 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

10 Section 1. Section 34-1-4, Code of Alabama 1975, is
11 amended to read as follows:

12 "§34-1-4.

13 "(a) If each of the following qualifications is met,
14 the certificate of certified public accountant shall be
15 granted by the board to any person:

16 "(1) Who is a citizen of the United States or, if
17 not a citizen of the United States, a person who is legally
18 present in the United States with appropriate documentation
19 from the federal government, ~~or has duly declared his or her~~
20 ~~intent to become a citizen.~~

21 "(2) Who has attained the age of 19 years.

22 "(3) Who is of good moral character.

23 "(4) Who meets the following educational
24 requirements:

25 "a. A person shall have earned a college degree from
26 a four-year college or university accredited by a regional
27 accreditation board such as the Southern Association of

1 Colleges and Universities, with a concentration in accounting
2 or what the board determines to be substantially the
3 equivalent of a concentration in accounting. Persons who, on
4 May 16, 1989, have previously taken the uniform written CPA
5 examination shall be considered to meet these qualifications.

6 "b. After January 1, 1995, any person who has not
7 previously sat for the uniform CPA examination shall have
8 completed a total of 150 semester hours or 225 quarter hours
9 of postsecondary education, including a baccalaureate degree
10 at a college or university accredited by a regional
11 accreditation board such as the Southern Association of
12 Colleges and Universities. The total education program shall
13 include an accounting concentration as defined by the board
14 and other course work as the board may require by regulation.

15 "(5)a. Who has successfully passed a uniform
16 examination, administered by the board or its designee, in
17 accounting and auditing and in any other related subjects as
18 the board deems necessary, including, but not limited to,
19 business law and taxation, to maintain the highest standard of
20 proficiency in the profession of public accounting.

21 "b. After January 1, ~~1995~~ 2016, in order to be
22 eligible for an initial sitting for the uniform CPA
23 examination, a person shall have completed a total of ~~150~~ 120
24 semester hours or ~~225~~ 180 quarter hours of education,
25 including a baccalaureate degree at a college or university
26 accredited by a regional accreditation board such as the
27 Southern Association of Colleges and Universities.

1 "(b) (1) Examinations provided for in this chapter
2 shall be given by the board as often as necessary, but not
3 less frequently than twice each year. The board shall, after
4 each examination, notify applicants of the results.

5 "(2) The board may issue certificates under the
6 signature and the official seal of the board, pursuant to this
7 chapter.

8 "(c) The board shall charge each person certified
9 under subsection (e) and each candidate an application fee for
10 the uniform CPA examination in an amount determined by the
11 board. Examination and reexamination fees shall be charged by
12 the board, or its designee, in amounts determined by the board
13 for each subject in which a candidate is examined. The
14 applicable fees shall be paid to the board, or its designee,
15 by the candidate at the time he or she applies for examination
16 or reexamination.

17 "(d) Persons who, on May 16, 1989, held certified
18 public accountant certificates issued under the laws of this
19 state shall not be required to obtain additional certificates
20 under this chapter, but shall otherwise be subject to this
21 chapter. The certificates issued shall, for all purposes, be
22 considered certificates issued under this chapter and subject
23 to this chapter.

24 "(e) The board may waive the examination under
25 subdivision (a) (5), and may issue a certificate as a certified
26 public accountant to any person paying the application fee
27 provided in subsection (c) who possesses the qualifications

1 specified in subdivisions (a) (1) through (a) (3), and what the
2 board determines to be substantially the equivalent of the
3 applicable qualifications under subdivision (a) (4), and who is
4 the holder of a certificate as a certified public accountant,
5 then in full force and effect, issued under the laws of any
6 state.

7 "(f) The board may make appropriate regulations to
8 govern the issuance of a certificate as a certified public
9 accountant to the holder of a certificate, license, or degree
10 which is then in full force and effect in any foreign country
11 constituting a recognized qualification for the practice of
12 public accounting in the country, comparable to that of a
13 certified public accountant of this state."

14 Section 2. This act shall become effective on
15 January 1, 2016.