

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

No. 844 Session of  
1997

INTRODUCED BY CONTI, CIVERA AND REINARD, MARCH 12, 1997

AS REPORTED FROM COMMITTEE ON PROFESSIONAL LICENSURE, HOUSE OF  
REPRESENTATIVES, AS AMENDED, MARCH 18, 1997

## AN ACT

1 Amending the act of May 26, 1947 (P.L.318, No.140), entitled, as  
2 amended, "An act relating to the practice of public  
3 accounting; providing for the examination, education and  
4 experience requirements for certification of certified public  
5 accountants and for the licensing of certified public  
6 accountants, public accountants and firms; requiring  
7 continuing education and peer review; providing for the  
8 organization and ownership of firms and for the procedures  
9 and grounds for discipline and reinstatement of licensees;  
10 prescribing the powers and duties of the State Board of  
11 Accountancy and the Department of State; providing for  
12 ownership of working papers and confidentiality; regulating  
13 the professional responsibility of licensees; defining  
14 unlawful acts and acts not unlawful; providing penalties; and  
15 repealing existing laws," further providing for education  
16 requirements AND FOR REINSTATEMENT. <—

17 The General Assembly of the Commonwealth of Pennsylvania  
18 hereby enacts as follows:

19 Section 1. ~~Section 4(a)~~ SECTIONS 4(A) AND 9.2(D) of the act <—  
20 of May 26, 1947 (P.L.318, No.140), known as The C.P.A. Law,  
21 reenacted and amended December 8, 1976 (P.L.1280, No.286) and  
22 amended December 4, 1996 (P.L.851, No.140), ~~is~~ ARE amended to <—  
23 read:

24 Section 4. Education Requirements.--(a) Before an

1 individual is permitted to take the examination, the board shall  
2 be satisfied that, except as provided in subsection (b), he has:

3 (1) graduated with a baccalaureate degree from a college or  
4 university approved at the time of graduation by the Department  
5 of Education and also completed at least twenty-four semester  
6 credits in accounting[, ] AND auditing, business law, finance <—  
7 [and] OR tax subjects of a content satisfactory to the board, <—  
8 not necessarily as a part of his undergraduate work;

9 (2) graduated with a Master's Degree or other post-graduate  
10 degree from a college or university approved at the time of  
11 graduation by the Department of Education and completed at least  
12 twenty-four semester credits in accounting[, ] AND auditing, <—  
13 business law, finance [and] OR tax subjects of a content <—  
14 satisfactory to the board, not necessarily as part of his  
15 undergraduate or graduate work; [or]

16 (3) within two years of the effective date of this act <—  
17 CLAUSE, graduated with a baccalaureate degree, Master's Degree <—  
18 or other post-graduate degree from a college or university  
19 approved at the time of graduation by the Department of  
20 Education with subjects of a content satisfactory to the board  
21 which meet or exceed the education requirement for licensure as  
22 of January 1, 1996; or

23 (4) graduated with a baccalaureate or higher degree from a  
24 college or university approved at the time of graduation by the  
25 Department of Education and completed a total of one hundred  
26 fifty semester credits of post-secondary education, including at  
27 least twenty-four semester credits of accounting[, ] AND <—  
28 auditing, business law, finance [and] OR tax subjects of a <—  
29 content satisfactory to the board, and an additional twelve  
30 semester credits in accounting, auditing and tax subjects of a

1 content satisfactory to the board, not necessarily as part of  
2 his undergraduate or graduate work.

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4 SECTION 9.2. REINSTATEMENT.--\* \* \*

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5 (D) A PERSON WHOSE LICENSE TO PRACTICE HAS EXPIRED FOR  
6 FAILURE TO MAKE BIENNIAL REGISTRATION OR WHO HAS BEEN ON THE  
7 INACTIVE ROLL UNDER SECTION 8.2(A.1) OF THIS ACT MAY HAVE THE  
8 LICENSE REINSTATED UPON COMPLIANCE WITH THE FOLLOWING:

9 (1) IN THE CASE OF AN INDIVIDUAL, PRESENTATION TO THE BOARD  
10 OF SATISFACTORY EVIDENCE OF HAVING COMPLETED [ONE HUNDRED SIXTY]  
11 EIGHTY HOURS OF CONTINUING EDUCATION IN PROGRAMS APPROVED BY THE  
12 BOARD UNDER SECTION 8.2(D) OF THIS ACT WITHIN [FOUR] TWO YEARS  
13 PRECEDING THE DATE OF THE APPLICATION FOR REINSTATEMENT[, AT  
14 LEAST EIGHTY HOURS OF WHICH MUST HAVE BEEN COMPLETED WITHIN TWO  
15 YEARS PRECEDING THE DATE OF THE APPLICATION FOR REINSTATEMENT].

16 (2) PAYMENT OF THE CURRENT BIENNIAL LICENSING FEE PLUS A  
17 REINSTATEMENT FEE.

18 Section 2. This act shall take effect ~~in 60 days~~

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19 IMMEDIATELY.

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