

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 844 Session of
1997

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

AS RE-REPORTED FROM COMMITTEE ON APPROPRIATIONS, HOUSE OF
REPRESENTATIVES, AS AMENDED, APRIL 1, 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. Sections 4(a) and ~~9.2(d)~~ 9.2(A) AND (D) of the <—
20 act 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), are amended to read:

23 Section 4. Education Requirements.--(a) Before an
24 individual is permitted to take the examination, the board shall

1 be satisfied that, except as provided in subsection (b), he has:

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

16 (3) within two years of the effective date of this clause,
17 graduated with a baccalaureate degree, Master's Degree or other
18 post-graduate degree from a college or university approved at
19 the time of graduation by the Department of Education with
20 subjects of a content satisfactory to the board which meet or
21 exceed the education requirement for licensure as of January 1,
22 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 A TOTAL OF twenty-four semester credits of accounting[,] <—
28 and 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.

3 * * *

4 ~~Section 9.2. Reinstatement. * * *~~ <—

5 SECTION 9.2. REINSTATEMENT.--(A) EXCEPT AS PROVIDED IN <—
6 SUBSECTION (B), UPON APPLICATION IN WRITING AND AFTER HEARING
7 PURSUANT TO NOTICE, THE BOARD MAY REINSTATE OR MODIFY THE
8 SUSPENSION OF ANY LICENSE TO PRACTICE WHICH HAS BEEN SUSPENDED.
9 REINSTATEMENT SHALL NOT BE GRANTED UNDER THIS SUBSECTION:

10 (1) TO AN INDIVIDUAL UNLESS HE DEMONSTRATES THAT HE HAS
11 COMPLETED THE BIENNIAL CONTINUING EDUCATION REQUIREMENTS THAT HE
12 WOULD HAVE BEEN REQUIRED TO COMPLETE DURING THE IMMEDIATELY
13 PRECEDING [TWO FULL] REPORTING [PERIODS] PERIOD IF HIS LICENSE
14 HAD NOT BEEN SUSPENDED.

15 (2) UNLESS THE PERSON SEEKING REINSTATEMENT PAYS THE CURRENT
16 BIENNIAL LICENSING FEE PLUS A REINSTATEMENT FEE.

17 * * *

18 (d) A person whose license to practice has expired for
19 failure to make biennial registration or who has been on the
20 inactive roll under section 8.2(a.1) of this act may have the
21 license reinstated upon compliance with the following:

22 (1) In the case of an individual, presentation to the board
23 of satisfactory evidence of having completed [one hundred sixty]
24 eighty hours of continuing education in programs approved by the
25 board under section 8.2(d) of this act within [four] two years
26 preceding the date of the application for reinstatement[, at
27 least eighty hours of which must have been completed within two
28 years preceding the date of the application for reinstatement].

29 (2) Payment of the current biennial licensing fee plus a
30 reinstatement fee.

1 Section 2. This act shall take effect immediately.