
HOUSE BILL No. 1183

DIGEST OF INTRODUCED BILL

Citations Affected: IC 25-2.1-3.

Synopsis: Public accountancy. Eliminates obsolete provisions concerning educational requirements for an individual taking the test for a CPA certificate before January 1, 2000. Changes the term applicant to candidate in provisions that refer to a person taking the test. Specifies that the test must include questions concerning business law and taxation. Provides that verification of the experience needed to be issued a CPA certificate may be made by a person who has a CPA certificate issued by another state. Eliminates the requirement that the tests be in writing. Allows the state board of accountancy to extend the term during which conditional credit for passing part of the test is valid. Repeals provisions that refer to sitting for the test. Provides transitional procedures to allow credit for parts of the test passed before the effective date of this act.

Effective: Upon passage; January 1, 2004.

Kuzman

January 8, 2003, read first time and referred to Committee on Commerce and Economic Development.

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First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

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HOUSE BILL No. 1183



A BILL FOR AN ACT to amend the Indiana Code concerning professions and occupations.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 25-2.1-3-2 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 2. ~~The applicant~~
 3 ~~must meet one (1) of the following education requirements:~~
 4 ~~(1) Before January 1, 2000; graduation with a baccalaureate~~
 5 ~~degree from a college or university recognized by the board; and~~
 6 ~~the satisfactory completion of the number of semester hours in~~
 7 ~~accounting, business administration, economics, and other related~~
 8 ~~subjects that the board determines appropriate.~~
 9 ~~(2) After December 31, 1999; A first time examination candidate~~
 10 ~~must have at least one hundred fifty (150) semester hours (or the~~
 11 ~~equivalent if a different grading period is used) of college~~
 12 ~~education, including a baccalaureate or higher degree conferred~~
 13 ~~by a college or university acceptable to the board, the total~~
 14 ~~educational program to include an accounting concentration or~~
 15 ~~equivalent as determined by the board to be appropriate.~~
 16 SECTION 2. IC 25-2.1-3-3 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 3. The



1 examination under ~~section 6~~ **section 5** of this chapter must ~~be in~~
 2 ~~writing and~~ test the ~~applicant's~~ **candidate's** knowledge of the subjects
 3 of accounting and auditing, and other related subjects that the board
 4 specifies, **including business law and taxation.**

5 SECTION 3. IC 25-2.1-3-7 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 7. ~~An applicant~~
 7 **A candidate shall be given retain** credit for each ~~test~~ section of an
 8 examination passed in another state if the credit would have been given
 9 under the requirements applicable in Indiana at the time the ~~applicant~~
 10 **candidate** took the examination.

11 SECTION 4. IC 25-2.1-3-8 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 8. If the ~~applicant~~
 13 **candidate** can show that the ~~applicant was unable to meet the~~
 14 ~~requirements of section 6 or 7 of this chapter~~ **credit was lost** because
 15 of circumstances beyond the ~~applicant's candidate's~~ control, the board
 16 may ~~waive or defer any of the requirements of sections 6 and 7 of this~~
 17 ~~chapter:~~ **extend the term of conditional credit validity.**

18 SECTION 5. IC 25-2.1-3-9 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 9. The board may
 20 charge, or provide for a third party administering the examination to
 21 charge, each ~~applicant candidate~~ a fee prescribed by the board, for
 22 each section of the examination or reexamination taken by the
 23 ~~applicant:~~ **candidate.**

24 SECTION 6. IC 25-2.1-3-10, AS AMENDED BY P.L.128-2001,
 25 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JANUARY 1, 2004]: Sec. 10. An applicant for the initial issuance of
 27 a certificate under this chapter shall show that the applicant has had
 28 two (2) years of experience. To qualify as experience under this
 29 section, an applicant may provide any type of service or advice that:

30 (1) constitutes the use of accounting, attest, compilation,
 31 management advisory, financial advisory, tax, or consulting skills
 32 as determined under the rules adopted by the board; and

33 (2) is verified by a ~~licensee:~~ **the holder of an active CPA**
 34 **certificate issued under this article or the corresponding**
 35 **provisions of another state.**

36 Experience of the type described in this section applies equally toward
 37 meeting the experience requirement of this section regardless of
 38 whether it is gained through employment in government, industry,
 39 academia, or public practice.

40 SECTION 7. IC 25-2.1-3-6 IS REPEALED [EFFECTIVE
 41 JANUARY 1, 2004].

42 SECTION 8. [EFFECTIVE UPON PASSAGE] **(a) As used in this**

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1 SECTION, "board" refers to the board of accountancy established
2 by IC 25-2.1-2-1.

3 (b) If a candidate has earned conditional credits on the written
4 examination administered under IC 25-2.1-3-6:

5 (1) before the repeal of IC 25-2.1-3-6 by this act; and

6 (2) as of the launch date of the computer based Uniform CPA
7 Examination;

8 the candidate shall retain conditional credits for the corresponding
9 test sections of the computer based Uniform CPA Examination, as
10 defined by rules adopted by the board.

11 (c) The board may adopt emergency rules in the manner
12 provided for the adoption of emergency rules under IC 4-22-2-37.1
13 to implement subsection (b) and to allow candidates who do not
14 pass all sections of the computer based Uniform CPA Examination
15 to receive conditional credit for those sections passed in a manner
16 consistent with the provisions of the Uniform Accountancy Act and
17 Uniform Accountancy Act Rules published jointly by the National
18 Association of State Boards of Accountancy and the American
19 Institute of Certified Public Accountants. An emergency rule
20 adopted under this subsection expires on the earlier of the
21 following:

22 (1) The date that a permanent rule adopted under IC 4-22-2
23 supersedes an emergency rule adopted under this subsection.

24 (2) December 31, 2004.

25 SECTION 9. An emergency is declared for this act.

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