



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2017 Assembly Bill 188

**Assembly
Amendment 2**

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2017 ASSEMBLY BILL 188

2017 Assembly Bill 188 (the bill) makes a number of changes relating to the requirements for certification of certified public accountants (CPAs). Among other provisions, the bill modifies administrative rules, which specify the coursework that an applicant must complete to be eligible to take the CPA exam, and to obtain a CPA certificate. [ss. Accy 2.101 (1), 2.202, and 2.303, Wis. Adm. Code.] The bill specifies that the repeal and modifications of the administrative rules takes effect, and first applies to an application for a CPA certificate, on June 1, 2017.

At the time the bill was introduced, there was an active emergency rule which modified these same administrative rules. [EmR 1628.] The bill specifies that Emergency Rule 1628 expires on June 1, 2017. However, the emergency rule actually expired on June 22, 2017.

ASSEMBLY AMENDMENT 2

Assembly Amendment 2 specifies that the repeal and modifications of the administrative rules takes effect retroactively, and first applies retroactively to an application for a CPA certificate, on June 1, 2017. The reference to the emergency rule is removed.

BILL HISTORY

On June 7, 2017, Representative Kooyenga offered Assembly Amendment 2. On June 14, 2017, the Assembly voted to adopt Assembly Amendment 2.

AB:jal