Bill

| Receiv | ed: 1/29 | /2014 | | | Received By: | mgallagh | | | |
|------------------------------------|--|-----------------------|------------------------------|-----------------|-----------------------|---------------------|----------|--|--|
| Wante | • | | | | Same as LRB: | | | | |
| For: | | | | | By/Representing: | ing: Rachel | | | |
| May C | ontact: | | | | Drafter: | mgallagh | | | |
| Subject: Occupational Reg prof lic | | | | Addl. Drafters: | | | | | |
| | | | | | Extra Copies: | MED | | | |
| Reque | t via email: ster's email: n copy (CC) t | | rothman@leg el.gallagher@ | | | | | | |
| | ecific pre top | ic given | | | | | | | |
| Topic | | | | | | | - | | |
| One hu | undred and tv | venty semester h | ours requireme | ent for CPA | As. | | | | |
| Instru | etions: | | | | | | | | |
| See att | tached | | | | | | | | |
| Drafti | ng History: | | | | | | | | |
| Vers. | <u>Drafted</u> | Reviewed | Typed | Proofed | Submitted | Jacketed | Required | | |
| /? | mgallagh 1/30/2014 | esicilia 2/12/2014 | rschluet 2/12/2014 | | - | | | | |
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3/6/2014 2:23:24 PM Page 2

FE Sent For:

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| Bill | | | | | | | | | | |
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| Receiv | Received: 1/29/2014 | | | Received By: | mgallagh | | | | | |
| Wante | Wanted: As time permits For: Glenn Grothman (608) 266-7513 | | | | Same as LRB: | | | | | |
| For: | | | | | By/Representing: | Rachel | | | | |
| May C | May Contact: | | | | | Drafter: | | | | |
| Subjec | ct: | Occupation | al Reg | prof lic | | Addl. Drafters: | | | | |
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| Reque | it via ema ester's em n copy (C | ail: | | Frothman@leg tel.gallagher@ | | | | | | |
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2/25/2014

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| Bill | | | | | | | | |
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| May C | ontact: | | | | Drafter: | mgallagh | | |
| Subjec | et: Occ | upational Reg | prof lic | | Addl. Drafters: | | | |
| | | | | | Extra Copies: | MED | | |
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| Topic | • | | | | | - | | |
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| See att | ached | | | | | | | |
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| Bill | | | | | | | | |
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| Received: | Received: 1/29/2014 Wanted: As time permits | | | Received By: | mgallagh | | | |
| Wanted: | | | | Same as LRB: | | | | |
| For: | Glenn Groth | man (608) 266-7 | '513 H | By/Representing: Rachel | | | | |
| May Contac | t: | | Γ | Orafter: | | | | |
| Subject: | Subject: Occupational Reg prof lic | | | Addl. Drafters: | | | | |
| | | | E | Extra Copies: | MED | | | |
| Submit via e Requester's e Carbon copy | email: | YES Sen.Grothman michael.gallagl | @legis.wisconsi ner@legis.wisco | n.gov nsin.gov | | | | |
| Pre Topic: | | | | | | | | |
| No specific 1 | pre topic given | | | | | | | |
| Topic: | | | | | | | | |
| One hundred | and twenty sem | ester hours requi | rement for CPAs | | | | | |
| Instructions | 3: | | | | | | | |
| See attached | | | | | | | | |
| Drafting Hi | story: | | | | | | | |
| Vers. Draft | ed Revi | ewed Typed | Proofed | Submitted | <u>Jacketed</u> | Required | | |
| /? mgall | lagh | | | | | | | |
| FE Sent For: | | | | | | | | |

Gallagher, Michael

From:

Gallagher, Michael

Sent:

Wednesday, January 22, 2014 1:26 PM

To: Subject:

VerVelde, Rachel RE: Draft Needed

Actually, in addition to needing clarification on the "national" licensure aspect of the request (see my other e-mail reply), on the 120 hour requirement, do you want to require 120 semester hours to take the exam under s. 442.04 (5) (b) 4., and leave the 150 semester hour requirement in place under s. 442.04 (5) (b) 3.; or is the intent to reduce the semester hour requirement under s. 442.04 (5) (b) 3. from 150 to 120?

Mike

Mike Gallagher Attorney Wisconsin Legislative Reference Bureau (608) 267-7511

From: VerVelde, Rachel

Sent: Wednesday, January 22, 2014 1:11 PM

To: Gallagher, Michael **Subject:** Draft Needed

Mike,

Senator Grothman would like a bill drafted to require 120 credit hours for state licensure of CPAs. He would like to include a provision for 150 credit hours for national licensure. Let me know if you have any questions.

Thanks,

Rachel A. VerVelde

Chief of Staff - Office of Senator Glenn Grothman 20th Senate District Rachel.VerVelde@legis.wi.gov 608-266-7513

1/29 Per Sen. Grothman:
-120 hours for license (down from 150)
- Find some way to reference 150hour National org. requirement



n: 1/30 State of Misconsin 2013 - 2014 LEGISLATURE





PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION



AN ACT ...; relating to: semester hours required to become a certified public

accountant.

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Analysis by the Legislative Reference Bureau

Under current law, a person may be qualified to receive a certificate as a certified public accountant from the Accounting Examining Board if, among other requirements, the person completes at least 150 semester hours with an accounting concentration at an accredited bachelor's degree–granting institution of higher education. This bill reduces that requirement to 120 semester hours. However, under the bill, if the board grants a certificate as a certified public accountant to a person who has completed at least 150 semester hours with an accounting concentration, the certificate the board grants to that person must reflect that the person completed that number of semester hours.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 3 SECTION 1. 442.04 (5) (b) 3. of the statutes, as affected by 2013 Wisconsin Act
- 4 114, is amended to read:

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SECTION 1

| 442.04 (5) (b) 3. The person has completed at least $\frac{150}{120}$ semester nours of |
|---|
| education with an accounting concentration at an institution, and has received a |
| bachelor's or higher degree with an accounting concentration from an institution, |
| except as provided in par. (c). If the examining board grants a certificate to a person |
| who has completed at least 150 semester hours of education with an accounting |
| concentration at an institution, the certificate shall reflect that the person completed |
| that number of semester hours. |

History: 1975 c. 224; 1977 c. 219, 418; 1979 c. 337; 1981 c. 356, 380, 391; 1995 a. 333; 2001 a. 16; 2013 a. 21, 114. **SECTION 2. Initial applicability.**

(1) This act first applies to a certificate as a certified public accountant granted by the accounting examining board on the effective date of this subsection.

(END)



1

2



PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

AN ACT to amend 442.04 (5) (b) 3. of the statutes; relating to: semester hours

required to become a certified public accountant.

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442.04 (5) (b) 3. The person has completed at least 150 120 semester hours of education with an accounting concentration at an institution, and has received a bachelor's or higher degree with an accounting concentration from an institution, except as provided in par. (c). If the examining board grants a certificate to a person who has completed at least 150 semester hours of education with an accounting concentration at an institution, the certificate shall reflect that the person completed that number of semester hours.

SECTION 2. Initial applicability.

(1) This act first applies to a certificate as a certified public accountant granted by the accounting examining board on the effective date of this subsection.

11 (END)

Parisi, Lori

From:

Sen.Grothman

Sent:

Thursday, March 06, 2014 1:43 PM

To:

LRB.Legal

Subject:

Draft Review: LRB -4138/1 Topic: One hundred and twenty semester hours requirement

for CPAs.

Please Jacket LRB -4138/1 for the SENATE.