

2013 Assembly Bill 20 (LRB -0779)

An Act to amend 442.04 (2) and 442.04 (4) (a) of the statutes; relating to: the notice and degree requirements for the examination to practice as a certified public accountant.

2013

02-15.	A.	Introduced by Representatives Kooyenga, Spiros, Knudson, Marklein, Kapenga, Steineke, Smith, Bernier, Sanfelippo and Stone ; cosponsored by Senators L. Taylor and Grothman .	41
02-15.	A.	Read first time and referred to Committee on Government Operations and State Licensing	41
02-26.	A.	Assembly Amendment 1 offered by Representative Kooyenga (LRB a0112)	51
02-27.	A.	Public hearing held	
04-11.	A.	Executive action taken	
04-11.	A.	Report Assembly Amendment 1 adoption recommended by Committee on Government Operations and State Licensing, Ayes 9, Noes 0	110
04-11.	A.	Report passage as amended recommended by Committee on Government Operations and State Licensing, Ayes 9, Noes 0	110
04-11.	A.	Referred to Committee on Rules	110
04-11.	A.	Placed on calendar 4-16-2013 by Committee on Rules	
04-16.	A.	Read a second time	118
04-16.	A.	Assembly Amendment 1 adopted	118
04-16.	A.	Ordered to a third reading	118
04-16.	A.	Rules suspended	118
04-16.	A.	Read a third time and passed	118
04-16.	A.	Ordered immediately messaged	118
04-16.	S.	Received from Assembly	179
04-18.	S.	Read first time and referred to committee on Senate Organization	186
04-18.	S.	Available for scheduling	
06-10.	S.	Public hearing requirement waived by committee on Senate Organization, pursuant to Senate Rule 18 (1m), Ayes 3, Noes 2	
06-10.	S.	Placed on calendar 6-11-2013 pursuant to Senate Rule 18(1)	
06-11.	S.	Read a second time	
06-11.	S.	Ordered to a third reading	
06-11.	S.	Rules suspended	
06-11.	S.	Read a third time and concurred in	
06-11.	S.	Ordered immediately messaged	
06-12.	A.	Received from Senate concurred in	

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ADOPTED DOCUMENTS:

Orig Engr SubAmdt

13-077911

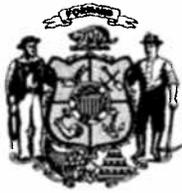
Amendments to above (if none, write "NONE"): AA1 - 20112/1

Corrections - show date (if none, write "NONE"): NONE

Topic Rel ~~AA AMENDED~~ Sam

6-13-13
Date

[Signature]
Enrolling Drafter



2013 ASSEMBLY BILL 20

February 15, 2013 – Introduced by Representatives KOOYENGA, SPIROS, KNUDSON, MARKLEIN, KAPENGA, STEINEKE, SMITH, BERNIER, SANFELIPPO and STONE, cosponsored by Senators TAYLOR and GROTHMAN. Referred to Committee on Government Operations and State Licensing.

1 **AN ACT to amend** 442.04 (2) and 442.04 (4) (a) of the statutes; **relating to:** the
2 notice and degree requirements for the examination to practice as a certified
3 public accountant.

Analysis by the Legislative Reference Bureau

Under current law, a person may not take the examination required to become a certified public accountant in this state unless the person has received a bachelor's or higher degree with an accounting concentration or with experience reasonably equivalent to an accounting concentration from an institution of higher education accredited by the Commission on Institutions of Higher Education (now known as the Higher Learning Commission) of the North Central Association of Colleges and Schools or its regional equivalent.

This bill broadens the qualifying institutions to include any institution of higher education that is accredited by an accrediting agency that is recognized by the secretary of the federal Department of Education.

Also under current law, the Accounting Examining Board (board) is required to publish two notices of an examination to become a certified public accountant in each of at least two daily newspapers, one in the city of Milwaukee and one in the city of Madison. The board must publish the second notice in each of those newspapers at least 30 days before the date of an examination, and the board must give written notice of the time and place of an examination to any person who applies to the board to take the examination before the board has published a notice of that examination.

The bill replaces those notice requirements with the requirement that the board give public notice of an examination to become a certified public accountant

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at least 30 days before the date of the examination. The bill does not specify the manner of that public notice.

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

1 **SECTION 1.** 442.04 (2) of the statutes is amended to read:

2 442.04 (2) ~~Examinations shall be held by the~~ The examining board shall hold
3 an examination at least once in each year at ~~such times and places as are~~ a time and

4 place determined by the examining board. Notice of the time and place The

5 ~~examining board shall give public notice of each examination~~ shall be published, as

6 a class 2 notice, under ch. 985, in at least one daily newspaper published in the city

7 of Milwaukee, and in at least one daily newspaper published in the city of Madison,

8 ~~with the last insertion not less than~~ at least 30 days prior to the date of such the

9 ~~examination.~~ Not less than 30 days prior to each examination, each applicant who

10 ~~has made inquiry prior to the first insertion, shall be notified by mail by the~~

11 ~~department, at the address mentioned in the application, of the time and place of the~~

12 ~~examination.~~

13 **SECTION 2.** 442.04 (4) (a) of the statutes is amended to read:

14 442.04 (4) (a) In this subsection, "institution" means a bachelor's

15 degree-granting institution of higher education accredited by the ~~commission on~~

16 ~~institutions of higher education of the north central association of colleges and~~

17 ~~schools or its regional equivalent~~ an accrediting agency that is recognized by the

18 secretary of the federal department of education.

19 **SECTION 3. Initial applicability.**

INS.
AA1-1

INS
AA1-2



**ASSEMBLY AMENDMENT 1,
TO ASSEMBLY BILL 20**

February 25, 2013 – Offered by Representative KOOYENGA.

AA1-1

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 4: delete the material beginning with “The” and ending with
3 “examination” on line 5 and substitute “of each examination”.

4 **2.** Page 2, line 8: delete the material beginning with “at” and ending with
5 “examination.” on line 9 and substitute “30 days prior to the date of such
6 examination.”.

7 (END)

AA1-2