



## 2013 SENATE BILL 39

February 28, 2013 - Introduced by Senators TAYLOR and GROTHMAN, cosponsored by Representatives KOOYENGA, SPIROS, KNUDSON, MARKLEIN, KAPENGA, STEINEKE, SMITH, BERNIER, SANFELIPPO and STONE. Referred to Committee on Government Operations, Public Works, and Telecommunications.

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

**SENATE BILL 39**

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.**

