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## **An Act To Clarify the Educational Requirements for Eligibility for Examination for Licensure as a Certified Public Accountant**

**Be it enacted by the People of the State of Maine as follows:**

**Sec. 1. 32 MRSA §12228, sub-§3**, as amended by PL 2009, c. 242, §7, is further amended to read:

**3. Education requirement.** The education requirement for a license is as follows:

B. At least 150 semester hours of education, including a minimum 4-year baccalaureate or higher degree conferred by a college or university acceptable to the board, the total educational program to include at least 15 credit hours in basic courses in accounting and auditing determined to be appropriate under board rules. Rules adopted by the board pursuant to this paragraph are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A; ~~and~~.

C. An ~~examination~~ applicant for examination who expects to complete a minimum 4-year baccalaureate or higher degree, including the 15 or more credit hours in accounting and auditing, required in paragraph B within 120 days following the examination is eligible to take the examination. Grades may not be released, nor may credit for the examination or any part of the examination be given to the applicant unless the degree required in paragraph B is completed within 120 days following the examination ~~or within such time as the board in its sole discretion may determine~~.

### **SUMMARY**

This bill clarifies the law pertaining to the educational requirements for eligibility for examination for licensure as a certified public accountant and the requirements for licensure.