

SENATE BILL 474

IN THE SENATE

February 12, 1979

Introduced and referred to
Committee on Business and
Industry.

April 20, 1979

Died in Committee.

1 *House* BILL NO. 474
 2 INTRODUCED BY *Wallace Turnage*
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REVISE THE
 5 QUALIFICATION FOR LICENSURE AS A PUBLIC ACCOUNTANT; ALLOWING
 6 PERSONS WHO PASS THE EXAMINATION BUT HAVE NOT COMPLETED THE
 7 EDUCATION REQUIREMENTS TO BE LICENSED; AMENDING SECTIONS
 8 37-50-305 AND 37-50-306, MCA."

9
 10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

11 Section 1. Section 37-50-305, MCA, is amended to read:

12 "37-50-305. Education and experience requirements.

13 Education and experience requirements shall be as follows:

14 (1) graduation from a college or university accredited
 15 to offer a baccalaureate degree or an equivalent education
 16 ~~in-the-judgment-of-the-board;~~ and

17 (2) one year of experience in public, private, or
 18 governmental accounting ~~of-a-nature-and-quality-satisfactory~~
 19 ~~to-the-board."~~

20 Section 2. Section 37-50-306, MCA, is amended to read:

21 "37-50-306. Applicability of education and experience
 22 requirements. (1) None of the foregoing education and
 23 experience requirements apply to a candidate for certified
 24 public accountant who holds a current license as a public
 25 accountant or who, on July 1, 1969, was employed as a staff

1 accountant in this state by a practicing public accountant
 2 and is so employed at the time of his examination.

3 (2) A candidate who is otherwise eligible may take the
 4 examination provided for in 37-50-308 before meeting the age
 5 and experience requirements, but the successful completion
 6 of this examination does not qualify him for a certificate
 7 or a license as a public accountant until he meets these
 8 requirements.

9 (3) The experience requirements need not be continuous
 10 or for one employer.

11 (4) Except as provided in subsection subsections (1)
 12 and (5) of this section, the applicable education and
 13 experience requirements are those in effect on the date of
 14 the examination by which the candidate successfully
 15 completes his examination; but the board may provide by rule
 16 for exceptions to the general rule in order to prevent what
 17 it determines to be undue hardship to candidates resulting
 18 from changes in the education and experience requirements.

19 ~~(5) A candidate who meets the qualifications listed in~~
 20 ~~subsections (1) through (3) of 37-50-303 and the experience~~
 21 ~~requirements in 37-50-305(2) may take the examination~~
 22 ~~provided for in 37-50-308 before meeting the education~~
 23 ~~requirements imposed in 37-50-305(1). The successful~~
 24 ~~completion of the examination qualifies him to be certified~~
 25 ~~as a public accountant."~~