

State of Arkansas

77th General Assembly

Regular Session, 1989

A Bill

HOUSE BILL

1655

By: Representative D. Roberts

For An Act To Be Entitled

"AN ACT TO AMEND THE PUBLIC ACCOUNTANCY ACT OF 1975 TO  
AUTHORIZE THE BOARD OF PUBLIC ACCOUNTANCY TO ESTABLISH THE  
EDUCATION REQUIREMENTS FOR CERTIFIED PUBLIC ACCOUNTANTS; AND  
FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Subsection (a) of Arkansas Code 17-12-301 is hereby amended to read as follows:

"(a) A certificate as a certified public accountant shall be granted by the board to any person:

- (1) Who has met the education requirements set forth by the board; and
- (2) Who has passed a written examination in accounting and auditing and such related subjects as the board shall determine to be appropriate."

SECTION 2. Subsection (b) of Arkansas Code 17-12-302 is hereby amended to read as follows:

"(b) In general, the applicable education requirements shall be those in effect on the date on which the candidate successfully applies for his examination under  17-12-301(a)(2). However, the board may provide by regulation for exceptions to the general rule in order to prevent what it determines to be undue hardship to candidates resulting from changes in the education and experience requirements."

SECTION 3. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 4. The following are hereby repealed: Arkansas Code  
17-12-302(a); Arkansas Code 17-12-302(c); and Arkansas Code 17-12-304(a).

