



**State Representative Thomas E. West
49th Ohio House District**

Chairman McColley, Vice Chair Johnson, Ranking Member Antonio and members of the Senate Transportation, Commerce and Workforce Committee, thank you for allowing my testimony today on HB 442.

Licensing reform is an important topic upon which we as legislators need to focus. We need to do everything in our power to ensure that the State of Ohio remains competitive and that roadblocks to employment are eliminated.

The 150-hour requirement was enacted in Ohio in the early 1990's and has been in effect since 2000. All 50 states essentially have the same requirements for licensure as a CPA: 150 hours of college education, at least one year of experience, and passage of all four parts of the Uniform CPA Exam. The national Exam is written by the American Institute of CPAs and administered by the National Association of State Boards of Accountancy.

Currently, 37 other states and the District of Columbia allow students to sit for the four parts of the CPA exam after completing 120 semester hours. We need to stress that if a student did not feel prepared at that point in their studies to sit for the exam, there is no requirement that he or she do so. Scores of test results of those states allowing students the opportunity to sit for the exam after 120 hours vs. those at 150 hours demonstrate that there is no statistical difference in test success.

It is important that we ensure the State of Ohio retains its best and brightest minds, and allowing the continuation of arbitrary red-tape does not accommodate this goal. Additionally, no modification is being requested to the overall requirement that a Certified Public Accountant (CPA) must have completed 150 semester hours. This bill only allows a student the opportunity to take full advantage of their preparedness at their own individual discretion.