

**As Introduced**

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**H. B. No. 442**

**Representatives Roemer, West**

**Cosponsors: Representatives Becker, Scherer, Cross, Seitz, Lipps, Zeltwanger, Riedel, Miranda, Miller, J., Carruthers, Richardson, Blair, Ingram, Sheehy, Jordan**

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**A BILL**

To amend sections 4701.06 and 4701.17 of the 1  
Revised Code to modify the requirements to 2  
obtain a certified public accountant 3  
certificate. 4

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That sections 4701.06 and 4701.17 of the 5  
Revised Code be amended to read as follows: 6

**Sec. 4701.06.** (A) The accountancy board shall grant the 7  
certificate of "certified public accountant" to any person who 8  
satisfies the following requirements: 9

~~(A)~~ (1) The person is a resident of this state or has a 10  
place of business in this state or, as an employee, is regularly 11  
employed in this state. The board may determine by rule 12  
circumstances under which the residency requirement may be 13  
waived. 14

~~(B)~~ (2) The person has attained the age of eighteen years. 15

~~(C)~~ (3) The person is of good moral character. 16

~~(D)(4)~~ The person meets the following requirements of education and experience: 17  
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~~(1)(a) Prior to January 1, 2000, graduation with a baccalaureate degree conferred by a college or university recognized by the board, with a concentration in accounting that includes related courses in other areas of business administration, or what the board determines to be substantially the equivalent of the foregoing;~~ 19  
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~~(b) On and after January 1, 2000, graduation~~ (a) Graduation with a baccalaureate or higher degree that includes successful completion of one hundred fifty semester hours of undergraduate or graduate education. The board by rule shall specify graduate degrees that satisfy this requirement and also by rule shall require any subjects that it considers appropriate. The total educational program shall include an accounting concentration with related courses in other areas of business administration, as defined by board rule. 25  
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~~(2)(a) The experience requirement for candidates meeting the educational requirements set forth in division (D)(1)(a) or (b) of this section is~~ (b) Acquisition of one year of experience satisfactory to the board in any of the following: 34  
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- (i) A public accounting firm; 38
- (ii) Government; 39
- (iii) Business; 40
- (iv) Academia. 41

~~(b) Except as provided in division (D)(2)(c) of this section, the experience requirement for any candidate who, on and after January 1, 2000, does not meet the educational~~ 42  
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~~requirement set forth in division (D) (1) (b) of this section is 45  
four years of experience described in division (D) (2) (a) of this 46  
section. The experience requirement for any candidate who, prior 47  
to January 1, 2000, does not meet the educational requirement 48  
set forth in division (D) (1) (a) of this section is two years of 49  
experience described in division (D) (2) (a) of this section. 50~~

~~(c) On and after January 1, 2000, the experience 51  
requirement for any candidate who, subsequent to obtaining a 52  
baccalaureate or higher degree, other than a baccalaureate or 53  
higher degree described in division (D) (1) (b) of this section, 54  
successfully completes coursework that meets the educational 55  
requirement set forth in division (D) (1) (b) of this section is 56  
two years of experience described in division (D) (2) (a) of this 57  
section. 58~~

~~(E) (5) The person has passed an examination that is 59  
administered in the manner and that covers the subjects that the 60  
board prescribes by rule. In adopting the relevant rules, the 61  
board shall ensure to the extent possible that the examination, 62  
the examination process, and the examination's passing standard 63  
are uniform with the examinations, examination processes, and 64  
examination passing standards of all other states and may 65  
provide for the use of all or parts of the uniform certified 66  
public accountant examination and advisory grading service of 67  
the American institute of certified public accountants. The 68  
board may contract with third parties to perform administrative 69  
services that relate to the examination and that the board 70  
determines are appropriate in order to assist the board in 71  
performing its duties in relation to the examination. 72~~

~~None of the educational requirements specified in division 73  
(D) of this section apply to a candidate who has a PA 74~~

~~registration, but the~~ (B) (1) The experience requirement for ~~the a~~ 75  
candidate who does not meet ~~those~~ the educational requirements 76  
under division (A) (4) (a) of this section because the board has 77  
waived them under division (B) (2) of this section is four years 78  
of the experience described in division ~~(D) (2) (a)~~ (A) (4) (b) of 79  
this section. 80

~~Prior to January 1, 2000, the board shall waive the~~ 81  
~~educational requirement set forth in division (D) (1) (a) of this~~ 82  
~~section for any candidate if it finds that the candidate has~~ 83  
~~attained the equivalent education by attendance at a business~~ 84  
~~school, by self study, or otherwise, and if it is satisfied from~~ 85  
~~the results of special examinations that the board gives the~~ 86  
~~candidate to test the candidate's educational qualifications~~ 87  
~~that the candidate is as well equipped, educationally, as if the~~ 88  
~~candidate met the applicable educational requirement specified~~ 89  
~~in division (D) (1) (a) of this section.~~ 90

~~On and after January 1, 2000, the~~ (2) The board shall 91  
waive the educational requirement set forth in division ~~(D) (1)~~ 92  
~~(b)~~ (A) (4) (a) of this section for any candidate if the board 93  
finds that the candidate has obtained from an accredited college 94  
or university approved by the board, either an associate degree 95  
or a baccalaureate degree, other than a baccalaureate degree 96  
described in division ~~(D) (1) (b)~~ (A) (4) (a) of this section, with 97  
a concentration in accounting that includes related courses in 98  
other areas of business administration, and if the board is 99  
satisfied from the results of special examinations that the 100  
board gives the candidate to test the candidate's educational 101  
qualification that the candidate is as well equipped, 102  
educationally, as if the candidate met the applicable 103  
educational requirement specified in division ~~(D) (1) (b)~~ (A) (4) 104  
(a) of this section. 105

The board shall provide by rule for the general scope of 106  
any special examinations for a waiver of the educational 107  
requirements under division ~~(D) (1) (a) or (b)~~ (A) (4) (a) of this 108  
section and may obtain any advice and assistance that it 109  
considers appropriate to assist it in preparing and grading 110  
those special examinations. The board may use any existing 111  
examinations or may prepare any number of new examinations to 112  
assist in determining the equivalent training of a candidate. 113  
The board by rule shall prescribe any special examinations for a 114  
waiver of the educational requirements under division ~~(D) (1) (a)~~ 115  
~~or (b)~~ (A) (4) (a) of this section and the passing score required 116  
for each examination. 117

~~The board shall hold the examination referred to in 118  
division (E) of this section and the special examinations for a 119  
waiver of the educational requirements under division (D) (1) (a) 120  
or (b) of this section as often as the board determines to be 121  
desirable, but the examination referred to in division (E) of 122  
this section shall be held not less frequently than once each 123  
year. The board by rule may provide for granting credit to a 124  
candidate for satisfactory completion of an examination that a 125  
licensing authority of another state gave in one or more of the 126  
subjects referred to in division (E) of this section. 127~~

(C) A candidate who has ~~met the educational requirements,~~ 128  
~~or with respect to whom they either do not apply or have been~~ 129  
~~waived,~~ graduated with a baccalaureate degree or its equivalent 130  
or a higher degree that includes successful completion of at 131  
least one hundred twenty semester hours of undergraduate or 132  
graduate education is eligible to take the examination referred 133  
to in division ~~(E)~~ (A) (5) of this section without waiting until 134  
the candidate meets the education or experience requirements, 135  
provided the candidate also meets the requirements of divisions 136

(A) (1) and ~~(C)~~ (3) of this section. The board by rule shall 137  
specify degrees that make a candidate eligible under this 138  
division and by rule shall require any subjects that it 139  
considers appropriate. 140

(D) A candidate for the certificate of certified public 141  
accountant who has successfully completed the examination under 142  
division ~~(E)~~ (A) (5) of this section has no status as a certified 143  
public accountant, unless and until the candidate has the 144  
requisite education and experience and has received a 145  
certificate as a certified public accountant. The board shall 146  
determine and charge a fee for issuing the certificate that is 147  
adequate to cover the expense. 148

(E) The board by rule may prescribe the terms and 149  
conditions under which a candidate who passes part but not all 150  
of the examination may retake the examination. It also may 151  
provide by rule for a reasonable waiting period for a 152  
candidate's reexamination. 153

The applicable educational and experience requirements 154  
under ~~division (D)~~ divisions (A) (4), (B), and (C) of this section 155  
shall be those in effect on the date on which the candidate 156  
first sits for the examination. 157

(F) The board shall charge a candidate a reasonable fee, 158  
to be determined by the board, that is adequate to cover all 159  
rentals, compensation for proctors, and other administrative 160  
expenses of the board related to examination or reexamination, 161  
including the expenses of procuring and grading the examination 162  
provided for in division ~~(E)~~ (A) (5) of this section and for any 163  
special examinations for a waiver of the educational 164  
requirements under division ~~(D) (1) (a) or (b)~~ (A) (4) (a) of this 165  
section. Fees for reexamination under division (E) of this 166

section shall be charged by the board in amounts determined by 167  
it. The applicable fees shall be paid by the candidate at the 168  
time the candidate applies for examination or reexamination. 169

(G) Any person who has received from the board a 170  
certificate as a certified public accountant and who holds an 171  
Ohio permit shall be styled and known as a "certified public 172  
accountant" and also may use the abbreviation "CPA." The board 173  
shall maintain a list of certified public accountants. Any 174  
certified public accountant also may be known as a "public 175  
accountant." 176

(H) Persons who, on the effective date of an amendment of 177  
this section, held certified public accountant certificates 178  
previously issued under the laws of this state shall not be 179  
required to obtain additional certificates under this section 180  
but shall otherwise be subject to all provisions of this 181  
section, and those previously issued certificates, for all 182  
purposes, shall be considered certificates issued under this 183  
section and subject to its provisions. 184

(I) The board may waive the examination under division ~~(E)~~ 185  
(A) (5) of this section and, upon payment of a fee determined by 186  
it, may issue a certificate as a "certified public accountant" 187  
to any person who possesses the qualifications specified in 188  
divisions (A) (1), ~~(B)~~ (2), and ~~(C)~~ (3) of this section and what 189  
the board determines to be substantially the equivalent of the 190  
applicable qualifications under division ~~(D)~~ (A) (4) of this 191  
section and who is the holder of a certificate as a certified 192  
public accountant, then in full force and effect, issued under 193  
the laws of any state, or is the holder of a certificate, 194  
license, or degree in a foreign country that constitutes a 195  
recognized qualification for the practice of public accounting 196

in that country, that is comparable to that of a certified 197  
public accountant of this state, and that is then in full force 198  
and effect. 199

**Sec. 4701.17.** Upon application in writing and after 200  
hearing pursuant to notice, the accountancy board may reissue or 201  
reinstate a certificate to a certified public accountant whose 202  
certificate has been revoked or suspended or reregister anyone 203  
whose registration has been revoked or suspended. 204

The board may require a reasonable waiting period, 205  
commensurate with the offense, before a certificate holder or 206  
registrant whose certificate or registration has been revoked or 207  
suspended may apply to have the certificate or registration 208  
reissued or reinstated. The board may require compliance with 209  
any or all requirements of section 4701.06 of the Revised Code, 210  
including the taking of any examination described in division 211  
~~(E)~~ (A) (5) of that section as a prerequisite for recertification. 212  
The board may require compliance with any or all of the 213  
requirements of section 4701.07 of the Revised Code, including 214  
the taking of any examination described in division (E) of that 215  
section as a prerequisite for reregistration. 216

**Section 2.** That existing sections 4701.06 and 4701.17 of 217  
the Revised Code are hereby repealed. 218