



General Assembly

January Session, 2001

Amendment

LCO No. 8163

Offered by:

SEN. FONFARA, 1st Dist.

To: Subst. Senate Bill No. 1370

File No. 518

Cal. No. 357

**"AN ACT ESTABLISHING CAREER LADDER PROGRAMS FOR
CRITICAL EMPLOYMENT AREAS."**

1 After line 60, insert the following:

2 "Sec. 3. Section 20-281c of the general statutes is repealed and the
3 following is substituted in lieu thereof:

4 (a) The board shall grant the certificate of "certified public
5 accountant" to any person who meets the good character, education,
6 experience and examination requirements of subsections (b) to [(d)]
7 (h), inclusive, of this section and upon the payment of a fee of seventy-
8 five dollars.

9 (b) Good character for purposes of this section means lack of a
10 history of dishonest or felonious acts. The board may refuse to grant a
11 certificate on the grounds of failure to satisfy this requirement only if
12 there is a substantial connection between the lack of good character of
13 the applicant and the professional responsibilities of a licensee and if
14 the finding by the board of lack of good character is supported by clear

15 and convincing evidence, and when based upon the prior conviction of
16 a crime, is in accordance with the provisions of section 46a-80. When
17 an applicant is found to be unqualified for a certificate because of a
18 finding of lack of good character, the board shall furnish the applicant
19 a statement containing the findings of the board and a complete record
20 of the evidence upon which the determination was based.

21 (c) The educational requirement for a certificate [must be met before
22 an applicant is eligible to apply for the examination. The educational
23 requirements] shall be prescribed in regulations to be adopted by the
24 board as follows:

25 (1) Until December 31, 1999, a baccalaureate degree or its equivalent
26 conferred by a college or university acceptable to the board, with an
27 accounting concentration or equivalent as determined by the board by
28 regulation to be appropriate;

29 (2) After January 1, 2000, at least one hundred fifty semester hours
30 of college education including a baccalaureate or higher degree
31 conferred by a college or university acceptable to the board. The total
32 educational program shall include an accounting concentration or
33 equivalent, as determined by the board by regulation to be
34 appropriate.

35 (d) An applicant shall be eligible to apply for examination after the
36 applicant has: (1) Completed at least one hundred twenty semester
37 hours at a college or university acceptable to the board; (2) completed
38 the minimum number of semester hours in accounting and business-
39 related subjects as the board shall prescribe by regulation, at a college
40 or university acceptable to the board; and (3) received a baccalaureate
41 degree or its equivalent from a college or university acceptable to the
42 board.

43 (e) At least twice each year, the board shall administer the
44 examination that is required to be passed as a condition for the
45 granting of a certificate. The examination shall test the applicant's
46 knowledge of the subjects of accounting and auditing and such other

47 related subjects as the board may specify by regulations, adopted in
48 accordance with the provisions of chapter 54. The board shall
49 determine the times for administering such examination. The board
50 shall prescribe by such regulations the methods of applying for and
51 conducting the examination, including methods for grading and
52 determining a passing grade required of an applicant for a certificate,
53 provided the board shall, to the extent possible, provide that the
54 examination, the grading of the examination and the determination of
55 passing grades are uniform with those applicable in all other states.
56 The board may make such use of all or any part of the Uniform
57 Certified Public Accountant Examination and advisory grading service
58 of the American Institute of Certified Public Accountants and may
59 contract with third parties to perform such administrative services
60 with respect to the examination as the board deems appropriate to
61 assist it in performing its duties under this subsection.

62 [(d)] (f) The board may charge, or provide for a third party
63 administering the examination to charge, each applicant a fee in an
64 amount prescribed by the board by regulation, for each section of the
65 examination or reexamination taken by the applicant.

66 [(e)] (g) The board shall prescribe a general experience requirement
67 for a certificate [shall be as prescribed by the board] by regulation.

68 [(f)] (h) The holder of a certificate may register [his] the certificate
69 annually and pay a fee of twenty dollars in lieu of an annual renewal
70 of a license and such registration shall entitle the registrant to use the
71 abbreviation "CPA" and the title "certified public accountant" under
72 conditions and in the manner prescribed by the board by regulation.

73 Sec. 4. This act shall take effect from its passage, except that sections
74 1 and 2 shall take effect October 1, 2001."