



General Assembly

February Session, 2004

***Raised Bill No. 5589***

LCO No. 2039

\*02039\_\_\_\_\_GAE\*

Referred to Committee on Government Administration and Elections

Introduced by:  
(GAE)

***AN ACT CONCERNING THE LICENSING OF PUBLIC ACCOUNTANTS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 20-281d of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective from passage*):

3 (a) The board shall issue or renew licenses to persons who make  
4 application and demonstrate their qualifications therefor in accordance  
5 with subsections (b) to (g), inclusive, of this section.

6 (b) Licenses shall be initially issued for one year and renewed  
7 annually. Applications for such licenses shall be made in such form,  
8 and in the case of applications for renewal, between such dates, as the  
9 board shall by regulation specify.

10 (c) An applicant for initial issuance of a license under this section  
11 shall show:

12 (1) That he holds a valid certificate;

13 (2) If the applicant's certificate was issued more than four years

14 prior to his application for issuance of an initial license under this  
15 section, that he has fulfilled the requirements of continuing  
16 professional education that would have been applicable under  
17 subsection (e) of this section if he had secured his initial license within  
18 four years of issuance of his certificate and was now applying under  
19 subsection (e) of this section for renewal of such license.

20 (d) The board shall issue a certificate to a holder of a certificate  
21 issued by another state upon a showing that:

22 (1) The applicant passed the examination required for issuance of  
23 his certificate with grades that would have been passing grades at the  
24 time in this state; and

25 (2) The applicant meets all current requirements in this state for  
26 issuance of a certificate at the time the application is made; or the  
27 applicant, at the time of the issuance of the applicant's certificate in the  
28 other state, met all such requirements then applicable in this state; or  
29 the applicant has had five years of experience [outside of this state] in  
30 the practice of public accountancy or meets equivalent requirements  
31 prescribed by the board by regulation, after passing the examination  
32 upon which his certificate was based and within the ten years  
33 immediately preceding his application.

34 (e) For renewal of a license under this section an applicant shall  
35 show that he has completed forty hours of continuing professional  
36 education during each year from the date of issuance or last renewal.  
37 The board may prescribe, by regulation, the content, duration and  
38 organization of continuing professional education courses which  
39 contribute to the general professional competence of the applicant.

40 (f) The board shall charge a fee of seventy-five dollars for the initial  
41 issuance and the professional services fee for class I, as defined in  
42 section 33-182l, for each annual renewal of such license.

43 (g) Applicants for initial issuance or renewal of licenses under this

44 section shall in their applications list all states in which they have  
45 applied for or hold certificates or licenses, and each holder of or  
46 applicant for a license under this section shall notify the board in  
47 writing, within thirty days after its occurrence, of any issuance, denial,  
48 revocation or suspension of a certificate or license by another state.

This act shall take effect as follows:	
Section 1	<i>from passage</i>

**Statement of Purpose:**

To enable certified public accountants who relocate to Connecticut to be able to apply subsequent experience gained in Connecticut toward meeting the requirements for issuance of a license.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*