

Bill Summary
1st Session of the 59th Legislature

Bill No.:	SB 171
Version:	CS
Request No.:	1700
Author:	Sen. Dugger
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Bill Analysis

SB 171 decreases the number of credited hours a certified public accountant applicant must possess from 150 hours to 120 hours. The measure also lowers the amount of accounting concentration course hours or its equivalent an applicant must possess from 30 hours to 24 hours. The measure also provides that an applicant may possess equivalent experience. The CS provides that an applicant for initial issuance must have at least 150 semester hours, or the equivalent thereof, of college education including a baccalaureate or higher degree, or the equivalent thereof, conferred by a college or university acceptable to the Board from an accredited four-year college or university in this state or any other accredited four-year college or university recognized by the Board. The measure requires 30 of those hours shall be in accounting courses above principles of accounting or introductory accounting.

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