

# MAINE STATE LEGISLATURE

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L.D. 1789

Date: 6/6/25

(Filing No. H- 533)

**HEALTH COVERAGE, INSURANCE AND FINANCIAL SERVICES**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
132ND LEGISLATURE  
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT "A" to H.P. 1200, L.D. 1789, "An Act to Amend the Education and Experience Requirements and Add Reciprocity Privileges in the Certified Public Accountancy Licensure Laws"

Amend the bill by striking out the title and substituting the following:

**'An Act to Amend the Education Requirements in the Certified Public Accountant Licensure Laws'**

Amend the bill by striking out everything after the enacting clause and inserting the following:

**'Sec. 1. 32 MRSA §12228, sub-§3, as amended by PL 2011, c. 478, §1, is further amended to read:**

**3. Education requirement requirements.** The education requirement for a license ~~is and the education requirement to take the examination are~~ as follows:

B.. At least 150 semester hours of education, including a minimum 4-year baccalaureate or higher degree conferred by a college or university acceptable to the board, the total educational program to include basic courses in accounting and auditing determined to be appropriate under board rules, is required for licensure. Rules adopted by the board pursuant to this paragraph are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A; and

C. An examination applicant who has successfully completed at least 120 semester hours of education, including the basic courses in accounting and auditing required by paragraph B, and who expects to complete a minimum 4-year baccalaureate or higher degree required in paragraph B ~~within 120 days following the examination~~ is eligible to take the examination. ~~Grades may not be released, nor may credit for the examination or any part of the examination be given to the applicant unless the degree required in paragraph B is completed within 120 days following the examination or within such time as the board in its sole discretion may determine.~~

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COMMITTEE AMENDMENT "A" to H.P. 1200, L.D. 1789

1 Amend the bill by relettering or renumbering any nonconsecutive Part letter or section  
2 number to read consecutively.

3 SUMMARY

4 This amendment replaces the bill and changes the title. It clarifies the education  
5 requirements to take the licensing examination and to qualify for licensure as a certified  
6 public accountant.

7 FISCAL NOTE REQUIRED

8 (See attached)



Approved: 05/27/25 **LRL**

# 132nd MAINE LEGISLATURE

LD 1789

LR 1190(02)

**An Act to Amend the Education and Experience Requirements and Add Reciprocity Privileges in the  
Certified Public Accountancy Licensure Laws**

**Fiscal Note for Bill as Amended by Committee Amendment "A" (H-533)**  
**Committee: Health Coverage, Insurance and Financial Services**  
**Fiscal Note Required: Yes**

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## Fiscal Note

Minor cost increase - Other Special Revenue Funds

### Fiscal Detail and Notes

Any additional costs to the Department of Professional and Financial Regulation to adopt the changes in this bill are expected to be minor and can be absorbed within existing budgeted resources.