

MAINE STATE LEGISLATURE

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125th MAINE LEGISLATURE

SECOND REGULAR SESSION-2012

Legislative Document

No. 1607

H.P. 1216

House of Representatives, December 20, 2011

An Act To Preserve the Integrity of the Maine Certified Public Accountant Examination

(EMERGENCY)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Clerk of the House on December 16, 2011. Referred to the Committee on Labor, Commerce, Research and Economic Development pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Clerk

Presented by Representative CUSHING of Hampden.
Cosponsored by Senator RECTOR of Knox and
Representatives: HUNT of Buxton, MAKER of Calais, Speaker NUTTING of Oakland,
Senators: COURTNEY of York, KATZ of Kennebec, President RAYE of Washington.

1 **Emergency preamble. Whereas,** acts and resolves of the Legislature do not
2 become effective until 90 days after adjournment unless enacted as emergencies; and

3 **Whereas,** this legislation needs to take effect before the expiration of the 90-day
4 period in order to strengthen the requirements for taking the certified public accountant
5 examination as soon as possible; and

6 **Whereas,** in the judgment of the Legislature, these facts create an emergency within
7 the meaning of the Constitution of Maine and require the following legislation as
8 immediately necessary for the preservation of the public peace, health and safety; now,
9 therefore,

10 **Be it enacted by the People of the State of Maine as follows:**

11 **Sec. 1. 32 MRSA §12228, sub-§3, ¶C,** as repealed and replaced by PL 2007, c.
12 695, Pt. A, §37, is amended to read:

13 C. An examination applicant who has successfully completed the basic courses in
14 accounting and auditing required by paragraph B and who expects to complete a
15 minimum 4-year baccalaureate or higher degree required in paragraph B within 120
16 days following the examination is eligible to take the examination. Grades may not
17 be released, nor may credit for the examination or any part of the examination be
18 given to the applicant unless the degree required in paragraph B is completed within
19 120 days following the examination or within such time as the board in its sole
20 discretion may determine.

21 **Sec. 2. Application.** This Act applies to applications to take the certified public
22 accountant examination made on or after the effective date of this Act. Applicants who
23 sat for any part of the examination prior to the effective date of this Act may continue to
24 sit for any remaining part or parts of the examination prior to successfully completing the
25 basic courses in accounting and auditing required by the Maine Revised Statutes, Title
26 32, section 12228, subsection 3, paragraph B, so long as all parts of the examination are
27 passed within 18 months of the date the candidate first sat for any section of the
28 examination. Applicants who sat for any part of the examination prior to the effective
29 date of this Act but fail to pass all parts of the examination within 18 months of the date
30 the candidate first sat for any section of the examination must successfully complete the
31 basic courses in accounting and auditing required by Title 32, section 12228, subsection
32 3, paragraph B before taking any additional parts of the examination.

33 **Emergency clause.** In view of the emergency cited in the preamble, this
34 legislation takes effect when approved.

35 **SUMMARY**

36 This bill requires that an applicant for the certified public accountant examination
37 must have completed certain accounting and auditing courses in order to be eligible to
38 take the examination.