

SB 797-2  
(LC 299)  
2/17/25 (HE/ps)

Requested by SENATE COMMITTEE ON LABOR AND BUSINESS

**PROPOSED AMENDMENTS TO  
SENATE BILL 797**

1 On page 4 of the printed bill, delete lines 19 through 37 and insert:

2 “(20) ‘Substantially equivalent’ means a license an individual holds from  
3 another state, and the other state requires the individual, as a condition of  
4 licensure as a certified public accountant, to achieve a passing grade on the  
5 Uniform Certified Public Accountant Examination and:

6 “(a)(A) Complete at least 150 semester hours of college education, obtain  
7 a baccalaureate or higher degree conferred by a college or university and  
8 possess at least one year of experience verified by a license holder in pro-  
9 viding any type of service involving the use of accounting, attestation, com-  
10 pilation, management advisory, financial advisory, tax or related consulting  
11 skills, obtained through public practice or government, industry or academic  
12 work;

13 “(B) Obtain a baccalaureate degree and possess at least two years or more  
14 of experience verified by a license holder in providing any type of service  
15 involving the use of accounting, attestation, compilation, management advi-  
16 sory, financial advisory, tax or related consulting skills, obtained through  
17 public practice or government, industry or academic work;

18 “(C) Obtain a master’s degree and possess at least one year or more of  
19 experience verified by a license holder in providing any type of service in-  
20 volving the use of accounting, attestation, compilation, management advi-  
21 sory, financial advisory, tax or related consulting skills, obtained through

1 public practice or government, industry or academic work; or

2 “(D) Meet requirements otherwise prescribed by the board; or

3 “(b) If the other state does not require an individual to have the quali-  
4 fications specified in paragraph (a)(A), (B), (C) or (D) of this subsection as  
5 a condition of licensure as a certified public accountant, the individual  
6 nonetheless has the qualifications specified in paragraph (a)(A), (B), (C) or  
7 (D) of this subsection.”.

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