

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-FIVE

—
H.P. 1200 - L.D. 1789

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

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

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.~~