



General Assembly

Amendment

January Session, 2023

LCO No. 10203



Offered by:

REP. HADDAD, 54th Dist.

REP. ROCHELLE, 104th Dist.

To: House Bill No. 6774

File No. 109

Cal. No. 91

"AN ACT CONCERNING POSTSECONDARY EDUCATION."

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. Section 20-281c of the general statutes is repealed and the
4 following is substituted in lieu thereof (*Effective July 1, 2023*):

5 (a) The board shall grant the certificate of "certified public
6 accountant" to any person who meets the good character, education,
7 experience and examination requirements of subsections (b) to [(d)] (e),
8 inclusive, of this section and upon the payment of a fee of one hundred
9 fifty dollars.

10 (b) Good character for purposes of this section means lack of a history
11 of dishonest or felonious acts. The board may refuse to grant a certificate
12 on the grounds of failure to satisfy this requirement only if there is a
13 substantial connection between the lack of good character of the
14 applicant and the professional responsibilities of a licensee and if the

15 finding by the board of lack of good character is supported by clear and
16 convincing evidence, and when based upon the prior conviction of a
17 crime, is in accordance with the provisions of section 46a-80. When an
18 applicant is found to be unqualified for a certificate because of a finding
19 of lack of good character, the board shall furnish the applicant a
20 statement containing the findings of the board and a complete record of
21 the evidence upon which the determination was based.

22 (c) An applicant may apply to take the examination if such person, at
23 the time of the examination, has completed not less than one hundred
24 twenty semester hours of education, as determined by the board by
25 regulation to be appropriate. The educational requirements for a
26 certificate shall be prescribed in regulations to be adopted by the board
27 as follows:

28 (1) Until December 31, 1999, a baccalaureate degree or its equivalent
29 conferred by a college or university acceptable to the board, with an
30 accounting concentration or equivalent as determined by the board by
31 regulation to be appropriate;

32 (2) After January 1, 2000, at least one hundred fifty semester hours of
33 college education including a baccalaureate or higher degree conferred
34 by a college or university acceptable to the board. The total educational
35 program shall include an accounting concentration or equivalent, as
36 determined by the board by regulation to be appropriate.

37 (d) The board may charge each applicant a fee, in an amount
38 prescribed by the board by regulation, for each section of the
39 examination or reexamination taken by the applicant, or the board may
40 authorize a third party administering the examination to charge each
41 applicant a fee for each section of the examination or reexamination
42 taken by the applicant.

43 (e) The board shall allow an applicant who applies to take the
44 examination on or after October 1, 2023, to receive credit for each section
45 of the examination that such applicant passes in any sitting for such
46 examination, provided such applicant passes all sections of the

47 examination within a thirty-month period. The board may, in its
48 discretion, extend the thirty-month period for reasons related to health,
49 military service or other individual hardship.

50 [(e)] (f) The experience requirement for a certificate shall be as
51 prescribed by the board by regulation.

52 [(f)] (g) The holder of a certificate may register his certificate annually
53 and pay a fee of forty dollars in lieu of an annual renewal of a license
54 and such registration shall entitle the registrant to use the abbreviation
55 "CPA" and the title "certified public accountant" under conditions and
56 in the manner prescribed by the board by regulation."

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2023	20-281c