

CHAPTER 27

CPA'S-PERMIT TO PRACTICE

Original Senate File No. 97

AN ACT relating to professions and occupations; providing for qualification for certification as a certified public accountant as specified; providing for waiver of examination as specified; and providing for an effective date.

Be It Enacted by the Legislature of the State of Wyoming:

Section 1. W.S. 33-3-116 and 33-3-120(f)(intro) are amended to read:

33-3-116. Waiver of examination; holders of certificates in sister states or foreign countries. The board may waive the examination and may issue a certificate as a certified public accountant to any person who meets the requirements specified in W.S. ~~33-3-109(a)(ii) and (iii)~~ 33-3-109(a)(iv) and who is the holder of a certificate as a certified public accountant, then in full force and effect, issued under the laws of any state, or who is a holder of a certificate, license or degree from a foreign country constituting a recognized qualification for the practice of public accounting in that country, comparable to that of a certified public accountant of Wyoming.

33-3-120. Permits; annual fee; renewal; requirements.

(f) No holder of a certificate issued under W.S. 33-3-109 shall be issued a permit under subsection (a) of this section unless he has at least two (2) years experience in the practice of public accounting. No holder of a certificate issued under W.S. 33-3-116 who has not met the educational requirements stipulated in W.S. 33-3-109(a)(iii) shall be issued a permit under subsection (a) of this section unless he has not less than five (5) years experience in the practice of public accounting within the past ten (10) years immediately preceding his application for a certificate. The experience must include tax work and the preparation of financial statements in accordance with standards promulgated by the American Institute of Certified Public Accountants. The applicant shall:

Section 2. This act is effective July 1, 1996.

Approved March 14, 1996.