

FILED FEB 04 1991

SENATE FILE III
BY COMMITTEE ON STATE
GOVERNMENT

(SUCCESSOR TO SSB 26)

Passed Senate, Date 2/7/91 (p. 257) Passed House, Date 3/14/91 (p. 728)
Vote: Ayes 49 Nays 0 Vote: Ayes 74 Nays 0
Approved March 28, 1991

A BILL FOR

1 An Act relating to the qualifications for licensure of an
2 accounting practitioner.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SF III

1 Section 1. Section 116.8, Code 1991, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 4. If the applicant submits evidence of
4 at least five years continuous experience engaged in
5 performing any of the services delineated in section 116.2 on
6 a full-time basis.

7 EXPLANATION

8 This bill provides that an applicant for an accounting
9 practitioner license may be granted the license, in addition
10 to other means currently provided by statute, if the applicant
11 passes a written examination and provides evidence of at least
12 five years continuous experience in the performance of any of
13 the following services: the recording of financial
14 transactions or the making of adjustments of such transactions
15 in books of record; making trial balances from books of
16 record; making internal verification and analysis of books or
17 accounts of original entry; preparing financial statements,
18 schedules, or reports; or devising and installing systems or
19 methods of bookkeeping, internal controls of financial data,
20 or the recording of financial data.

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DOYLE, CH.
LLOYD-JONES
KRAMER

SSB 26
STATE GOVERNMENT

SENATE FILE ///
BY (PROPOSED COMMITTEE
ON STATE GOVERNMENT
BILL BY CHAIRPERSON
KIBBIE)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

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performing any of the services delineated in section 116.2 on a full-time basis.

JOE J. WELSH
President of the Senate

ROBERT C. ARNOULD
Speaker of the House

SENATE FILE 111

I hereby certify that this bill originated in the Senate and is known as Senate File 111, Seventy-fourth General Assembly.

AN ACT
RELATING TO THE QUALIFICATIONS FOR LICENSURE OF AN
ACCOUNTING PRACTITIONER.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 116.8, Code 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 4. If the applicant submits evidence of at least five years continuous experience engaged in

JOHN F. DWYER
Secretary of the Senate
Approved *March 28*, 1991

TERRY E. BRANSTAD
Governor