

February 25, 1965.

Senate File 379

Passed on File.

By MAIN.

Passed Senate, Date *3/18* *amended + do pass 4/7* Passed House, Date *5/10*

Vote: Ayes *47* Nays *0* Vote: Ayes *96* Nays *3*

Approved *May 20, 1965*

*Judiciary 7/28*  
*Staffing committee 7/29*

# A BILL FOR

An Act to amend chapter one hundred sixteen point nine (116.9), Code 1962, relating to qualifications for accountancy examination.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 Section 1. Section one hundred sixteen point nine (116.9),  
 2 Code 1962, is hereby amended by striking all of lines fifteen  
 3 (15), sixteen (16), seventeen (17), and eighteen (18) and  
 4 inserting in lieu thereof the following:  
 5 "having at least one (1) year experience in service as a  
 6 staff accountant in the employ of a practitioner entitled to  
 7 registration under this chapter, or one (1) year experience in  
 8 service as a staff accountant in the employ of a governmental  
 9 department of the state or federal government when the department  
 10 has been under the direct full-time supervision of a certified  
 11 public accountant entitled to registration under this chapter."

1 Sec. 2. Section one hundred sixteen point nine (116.9),  
 2 Code 1962, is hereby amended by adding the following at the end  
 3 of such section:  
 4 "3. Three (3) years continuous employment as a full-time  
 5 accounting teacher at a rank no lower than assistant professor  
 6 in a college or university qualified to give a degree in  
 7 accounting as recognized by the board of accountancy."

SENATE FILE 379

1 Amend Senate File 379 by striking all after the enacting  
 2 clause and substituting in lieu thereof the following:  
 3 Section 1. Section one hundred sixteen point nine (116.9),  
 4 Code 1962, is amended as follows:  
 5 1. Strike from lines thirteen (13) and fourteen (14) the  
 6 words "of at least three years,".  
 7 2. Strike from line fourteen (14) the word "and", and  
 8 further strike all of lines fifteen (15) through eighteen (18),  
 9 and insert in lieu thereof the following: "or an undergraduate  
 10 student majoring in accounting in his or her final semester  
 11 immediately preceding graduation and upon the recommendation of  
 12 the appropriate college or university officials."  
 13 3. Strike from line twenty-one (21) the words "and the one  
 14 year of service".  
 15 Sec. 2. Section one hundred sixteen point ten (116.10), Code  
 16 1962, is amended as follows:  
 17 1. By inserting in line five (5) after the figure "116.8,"  
 18 the following: "and have at least one (1) year's experience in  
 19 service as a staff accountant in the employ of a practitioner  
 20 entitled to registration under this chapter, or one (1) year's  
 21 experience in service as a staff accountant in the employ of a  
 22 governmental department of the state or federal government when  
 23 the accountant has been under the direct full-time supervision of  
 24 a certified public accountant entitled to registration under this  
 25 chapter,".  
 26 2. By adding the following new paragraph:  
 27 "In lieu of the one (1) year's required experience in service  
 28 as a staff accountant, the applicant may have three years'  
 29 continuous employment as a full-time accounting teacher at a  
 30 rank no lower than assistant professor in a college or university  
 31 qualified to give a degree in accounting as recognized by the  
 32 board of accountancy."

*Adopted 4/23*

Filed  
 March 26, 1965.

By COLEMAN.

SENATE FILE 379  
 (Committee amendment)

1 Amend Senate File 379 by striking all after the enacting  
 2 clause and substituting in lieu thereof the following:  
 3 Section 1. Section one hundred sixteen point nine (116.9),  
 4 Code 1962, is amended as follows:  
 5 1. Strike from lines thirteen (13) and fourteen (14) the  
 6 words "of at least three years,".  
 7 2. Strike from line fourteen (14) the word "and", and  
 8 further strike all of lines fifteen (15) through eighteen (18),  
 9 and insert in lieu thereof the following: "or an undergraduate  
 10 student majoring in accounting in his or her final semester  
 11 immediately preceding graduation and upon the recommendation of  
 12 the appropriate college or university officials."  
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 14 year of service".  
 15 Sec. 2. Section one hundred sixteen point ten (116.10), Code  
 16 1962, is amended as follows:  
 17 1. By inserting in line five (5) after the figures "116.8,"  
 18 the following: "and have at least one (1) year's experience in  
 19 service as a staff accountant in the employ of a practitioner  
 20 entitled to registration under this chapter, or one (1) year's  
 21 experience in service as a staff accountant in the employ of a  
 22 governmental department of the state or federal government when  
 23 the accountant has been under the direct full-time supervision of  
 24 a certified public accountant entitled to registration under this  
 25 chapter,".  
 26 2. By adding the following new paragraph:  
 27 "In lieu of the one (1) year's required experience in service  
 28 as a staff accountant, the applicant may have three years'  
 29 continuous employment as a full-time accounting teacher at a  
 30 rank no lower than assistant professor in a college or university  
 31 qualified to give a degree in accounting as recognized by the  
 32 board of accountancy."

*Withdrawn  
 4/23*

Filed  
 April 7, 1965.

By COMMITTEE ON JUDICIARY,  
 GEORGE E. O'MALLEY, Chairman.