

## CHAPTER 74

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**PROFESSIONS AND OCCUPATIONS**

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HOUSE BILL 97-1226

BY REPRESENTATIVE Hagedorn;  
also SENATOR B. Alexander.**AN ACT**

CONCERNING THE POWER OF THE STATE BOARD OF ACCOUNTANCY TO PROMULGATE RULES TO DETERMINE EDUCATIONAL REQUIREMENTS FOR THE ISSUANCE OF A CERTIFICATE OF CERTIFIED PUBLIC ACCOUNTANT.

*Be it enacted by the General Assembly of the State of Colorado:*

**SECTION 1.** 12-2-104 (1), Colorado Revised Statutes, 1991 Repl. Vol., is amended BY THE ADDITION OF A NEW PARAGRAPH to read:

**12-2-104. Powers and duties of board.** (1) The board has the power and duty to:

(m) MAKE RULES CONSISTENT WITH THIS ARTICLE TO DETERMINE EDUCATIONAL REQUIREMENTS, IN ADDITION TO THOSE SET FORTH IN SECTION 12-2-109, AS MAY BE NECESSARY TO COMPLY WITH UNIFORM EDUCATIONAL STANDARDS SET BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY, OR OTHER NATIONALLY RECOGNIZED PROGRAMS APPROVED BY THE BOARD, TO TAKE THE CERTIFIED PUBLIC ACCOUNTANT EXAMINATION OR FOR THE ISSUANCE OF THE CERTIFICATE OF CERTIFIED PUBLIC ACCOUNTANT.

**SECTION 2. Effective date.** This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution; except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date

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*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

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of the official declaration of the vote thereon by proclamation of the governor.

Approved: April 6, 1997