

SENATE FILE NO. SF0077

Certified public accountants.

Sponsored by: Senator(s) Sessions and Ross and
Representative(s) Illoway, McOmie and Reese

A BILL

for

1 AN ACT relating to certified public accountants; allowing
2 rulemaking to exempt certificate holders from maintaining
3 certain license status; allowing for a certificate to be
4 issued to holders of a certificate from a foreign country;
5 providing for attest services within certified public
6 accountant firms; and providing for an effective date.

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

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10 **Section 1.** W.S. 33-3-108(a) by creating a new
11 paragraph (vi), 33-3-116 and 33-3-118 by creating a new
12 subsection (d) are amended to read:

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14 **33-3-108. Rules and regulations; procedure.**

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1 (a) The board shall prescribe rules and regulations
2 not inconsistent with the provisions of this act as it
3 deems consistent with, or required by, the public welfare.

4 The rules and regulations shall include:

5
6 (vi) Rules exempting certificate holders from
7 maintaining active, inactive or retired status as
8 determined by the board.

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10 **33-3-116. Certified public accountant; holders of**
11 **certificates in sister states or foreign countries.**

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13 The board may issue a certificate as a certified public
14 accountant to any person who holds a certificate of a
15 certified public accountant, then in full force and effect,
16 issued under the laws of any state or foreign country when
17 that person meets requirements which are substantially
18 equivalent to the requirements set forth in W.S.
19 33-3-109(a)(ii) through (v).

20
21 **33-3-118. Certified public accountant firms.**

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23 (d) All attest services as defined in this act and
24 performed by certificate holders shall be performed within

1 firms permitted under this section. This section shall not
2 be applied to prohibit any officer or employee of the state
3 or federal government or political subdivision thereof from
4 performing his official duties.

5

6 **Section 2.** This act is effective July 1, 2006.

7

8 (END)