

SECOND REGULAR SESSION

# HOUSE BILL NO. 1870

100TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE GREGORY.

3922H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To repeal section 326.271, RSMo, and to enact in lieu thereof one new section relating to continuing education requirements.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 326.271, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 326.271, to read as follows:

326.271. 1. The board shall promulgate rules of procedure for governing the conduct of matters before the board.

2. The board shall promulgate rules of professional conduct for establishing and maintaining high standards of competence and integrity in the profession of public accounting.

3. In promulgating rules and regulations regarding the requirements of continuing education, the board:

(1) May use and rely upon guidelines and pronouncements of recognized educational and professional associations;

(2) May prescribe for content, duration and organization of courses;

(3) Shall consider applicant accessibility to continuing education as required by the board, and any impediments to the interstate practice of public accounting which may result from differences in requirements in states;

(4) May in its discretion relax or suspend continuing education requirements for instances of individual hardship;

(5) Shall not require the completion of more than one hundred twenty hours of continuing education or its equivalent in any three-year period, not more than one-third of which

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 shall be required in any one year. The continuing education requirements must be capable of  
18 being fulfilled in programs or courses reasonably available to licensees within the state.

19           4. The board may require by rule licensees to submit any continuing education reporting  
20 as the board deems necessary.

21           **5. A certified public accountant shall be exempt from any continuing education**  
22 **requirements for any year that the certified public accountant is actively serving in the**  
23 **general assembly.**

24           **6.** Any rule or portion of a rule, as that term is defined in section 536.010, that is created  
25 under the authority delegated in this chapter shall become effective only if it complies with and  
26 is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This chapter  
27 and chapter 536 are nonseverable and if any of the powers vested with the general assembly  
28 pursuant to chapter 536 to review, to delay the effective date or to disapprove and annul a rule  
29 are subsequently held unconstitutional, then the grant of rulemaking authority and any rule  
30 proposed or adopted after August 28, 2001, shall be invalid and void.

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