

Act not to apply to certain institutions of learning.

Section 2. The provisions of this act shall not apply to colleges, or universities, schools maintained or classes conducted by employers for their own employes where no fee or tuition is charged, schools or classes owned and operated by or under the authority of bona fide religious institutions, or by the Commonwealth of Pennsylvania or any political subdivision thereof, or schools for the blind, deaf and dumb receiving Commonwealth appropriations, or schools accredited by accrediting associations, approved by the State [Council] Board of Education, but such schools may choose to apply for a license and, upon approval and issuance thereof, shall be subject to the provisions of this act.

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 13th day of August, A. D. 1963.

WILLIAM W. SCRANTON

---

No. 371

AN ACT

Amending the act of May 26, 1947 (P. L. 318), entitled "An act relating to the public practice of certified public accountants; providing for the certification of persons desiring to practice and the listing of persons engaged in practicing as certified public accountants, and for the suspension and revocation of such certificates, subject to appeal and for their reinstatement; prescribing the powers and duties of the State Board of Examiners of Public Accountants and the Department of Public Instruction; providing for ownership of working papers; defining unlawful acts and acts not unlawful; providing penalties, and repealing existing laws," transferring duties from State Council of Education to the Department of Public Instruction.

The CPA Law.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 4, act of May 26, 1947, P. L. 318, amended September 2, 1961, P. L. 1165, further amended.

Section 1. Section 4, act of May 26, 1947 (P. L. 318), known as "The CPA Law," amended September 2, 1961 (P. L. 1165), is amended to read:

Section 4. Education and Experience Requirements.—(a) During the six year period immediately following the effective date of this act, before any person is permitted to take the examination or is issued a certificate of certified public accountant, the board shall be satisfied that he has complied with the following requirements:

(1) Completed a four-year high school course or its equivalent and has had at least three (3) years of public

accounting experience of a caliber satisfactory to the board; or

(2) Is a graduate of a college or university, approved by *Department of Public Instruction, pursuant to policies and standards promulgated by the State [Council] Board of Education*, giving a four-year course, and has had at least two (2) years of public accounting experience of a caliber satisfactory to the board.

The board may, in its discretion, issue its certificate to any honorably discharged veteran who served in the armed forces of the United States, without regard to his compliance with either of the experience requirements prescribed herein.

(b) After the expiration of six years from the effective date of this act, the education and experience requirements shall be as follows:

(1) Graduation with a baccalaureate degree from a college or university approved at the time of graduation by *Department of Public Instruction, pursuant to policies and standards promulgated by the State [Council] Board of Education*, or an education which is the equivalent thereof, and satisfactory completion of at least twelve semester credits in accounting not necessarily as part of his undergraduate work, and at least two years of public accounting experience of a caliber satisfactory to the board, or

(2) Graduation with a Master's Degree in Accounting or Business Administration from a college or university approved at the time of graduation by *Department of Public Instruction, pursuant to policies and standards promulgated by the State [Council] Board of Education*, and satisfactory completion of at least twelve semester credits in accounting not necessarily as part of his undergraduate or graduate work, and at least one year of public accounting experience of a caliber satisfactory to the board.

(c) Service in the Armed Forces of the United States subsequent to July 1, 1940, shall be substituted for the experience requirements in section 4 (a) (1) and (2) and section 4 (b) (1) above, on the basis of one month's experience credit for each six months' service: Provided, That the maximum credit for such service shall be six months.

Section 2. This act shall take effect immediately.

Act effective  
immediately.

APPROVED—The 13th day of August, A. D. 1963.

WILLIAM W. SCRANTON