## STATE OF NEW YORK

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## IN SENATE

May 9, 2018

Introduced by Sen. HELMING -- read twice and ordered printed, and when printed to be committed to the Committee on Higher Education

AN ACT to amend the education law, in relation to mandatory continuing education requirements for certified public accountants

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Paragraph b of subdivision 1 of section 7409 of the education law, as amended by chapter 651 of the laws of 2008, is amended to read as follows:

b. [Gertified public accountants and public accountants shall be exempt from the mandatory continuing education requirement for the triennial registration period during which they are first licensed by the department.] Certified public accountants and public accountants shall be required to complete mandatory continuing education requirements beginning in the calendar year subsequent to their receipt of their certificate with CPE, prorated for the triennial registration period during which they are first licensed by the department. In accordance with the intent of this section, adjustments to the mandatory continuing education requirement may be granted by the department for reasons of health certified by a physician, for extended active duty with armed forces of the United States, or for other good cause acceptable to the department which may prevent compliance.

§ 2. This act shall take effect January 1, 2020.

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EXPLANATION--Matter in <a href="italics">italics</a> (underscored) is new; matter in brackets [-] is old law to be omitted.

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