July 13, 2025, 05:06:36 am

## Session 110 - (1993-1994)

## S\*0747 (Rat #0187, Act #0136 of 1993) General Bill, By Senate Judiciary

A Bill to amend Section 40-1-60, Code of Laws of South Carolina, 1976, relating to the licensing of professional associations, so as to provide that persons licensed as accountants may operate in any form allowed by law and define professional association; to amend Section 40-1-190, relating to the examination and education requirements of certified public accountants, so as to include five years' experience teaching accounting in a college or university recognized by the Board as one of the experience requirements and delete the details for the educational requirement; to amend Section 40-1-240, as amended, relating to the waiver of examination for a person certified in another state as a certified public accountant, so as to provide for foreign reciprocity when such jurisdictions have substantially equivalent requirements as South Carolina; to amend Section 40-1-270, relating to the requirements for accountants and accounting practitioners, so as to provide that annually or on or before the last day of February a certificate of compliance with the continuing education requirements must be filed with the Board and delete the biennial continuing education requirements; to amend Section 40-1-290, relating to the revocation or suspension of a license or permit, so as to provide specific violations and delete general violations for which the Board may revoke or suspend any certificate of a certified public accountant or a license of a public accountant; and to amend Section 40-1-570, relating to the licensing of professional associations, so as to provide specific violations and delete general violations and delete general violations for which the Board may revoke or suspend any certificate of a certified public accountant or a license of a public accountant; and to amend Section 40-1-570, relating to the licensing of professional associations, so as to provide specific violations and delete general violations for which the Board may revoke or suspend any license or permit of an accounting practitioner.-amended ti

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04/28/93	Senate	Introduced, read first time, placed on calendar without reference SJ-9	
04/29/93	Senate	Read second time SJ-28	
04/29/93	Senate	Unanimous consent for third reading on next legislative day SJ-28	
04/30/93	Senate	Read third time and sent to House SJ-5	
05/04/93	House	Introduced and read first time HJ-13	
05/04/93	House	Referred to Committee on Labor, Commerce and Industry HJ-13	
05/26/93	House	Committee report: Favorable Labor, Commerce and Industry HJ-11	
06/01/93	House	Read second time HJ-56	
06/02/93	House	Read third time and enrolled HJ-17	
06/10/93		Ratified R 187	
06/14/93		Signed By Governor	
06/14/93		Effective date 06/14/93	
07/19/93		Act No. 136	
07/19/93		Copies available	