

Below is a sample short article with approximately 300 words of text.

## 2015 Legislation

### Headline: Board Greenlights One-Tier State Change

The Board of Public Accountants has been given the green light to move forward with legislation that would change Montana from a two-tier licensing state to a one-tier state. As of this newsletter, HB44 has passed the House and is awaiting Senate action. If passed, the Board would no longer issue a “certificate only” but would require all applicants to qualify for a permit to practice (license) by meeting the 4-Es – Education, Examination, Experience, & Ethics.

Currently, a “certificate only” is mostly used by foreign applicants who do not reside in the US and have difficulty getting a US CPA to attest to their experience to meet the requirements for a permit to practice, but Montana residence can and do apply for the “certificate only” too. The Board considers the two-tier system confusing to the public and is trying to eliminate the confusion. The public doesn’t necessarily understand the qualification and restrictions for a “certificate only” and assumes a CPA is a CPA. Some “certificate only” licensees don’t necessarily understand the restrictions either.

The draft language contains a transition period for current “certificate only” licensees to obtain the necessary experience to elevate to the permit to practice level of licensure. The experience requirement to obtain a permit to practice is 2000 hours of accounting and auditing functions ordinarily required in the practice of public accounting within the preceding 3 years. Experience can come from private, governmental, academic, or public accounting work.

All applicable experience must be attested to by a US CPA in good standing with an active license at the time of attestation. The CPA attesting to the experience does not need to be a supervisor, but must be familiar with the applicant’s work and be able to attest that the work meets professional standards. The Board may also consider military experience by evaluating information provided by the applicant’s commanding officer, outlining the duties and responsibilities of the applicant while in military service.