

NEW JERSEY REGISTER  
VOLUME 36, NUMBER 14  
**MONDAY, JULY 19, 2004**  
**RULE ADOPTION**  
LAW AND PUBLIC SAFETY  
DIVISION OF CONSUMER AFFAIRS  
NEW JERSEY STATE BOARD OF ACCOUNTANCY  
Applications for Original Examination;  
Education and Experience Requirements

RAadopted Amendment: N.J.A.C. 13:29-1.6

Proposed: August 18, 2003 at 35 N.J.R. 3750(a).

Adopted: January 22, 2004 by the New Jersey State Board of Accountancy, Herbert L. Lipman, CPA, President.

Filed: June 22, 2004 as R.2004 d.276, with substantive changes not requiring additional public notice and comment (see N.J.A.C. 1:30-6.3).

Authority: N.J.S.A. 45:2B-48 and 45:1-15.1.

Effective Date: July 19, 2004.

Expiration Date: May 1, 2005.

**Federal Standards Statement**

A Federal standards analysis is not required because the adopted amendment is governed by N.J.S.A. 45:2B-42 et seq., and is not subject to any Federal standards or requirements.

Full text of the adoption follows :

<< NJ ADC 13:29-1.6 >>

**13:29-1.6 Applications for original examination; education and experience requirements**

(a) (No change.)

(b) Except as provided in (c) below, an applicant for original examination shall satisfy the following educational requirements in order to qualify for licensure:

1.-2. (No change.)

(c) Notwithstanding the provisions of (b)<<+2+>> above, an applicant who applies prior to July 1, 2005, shall qualify for examination if the applicant has a baccalaureate degree or its equivalent from an institution of higher education accredited by a regional accrediting agency recognized by the Commission on Higher Education. Such applicant, however, shall not be issued a license until successful completion of at least 150 semester hours of education, as set forth in (b)2 above. <<+The 150 semester hours of education requirement shall not apply to an applicant who obtained a baccalaureate degree or its equivalent prior to July 1, 2000 and was qualified for licensure prior to such date, as set forth in (b)1 above.+>>

(d) An applicant for examination for the Certified Public Accountant's license who meets the requirements of (b) or (c) above to the Board's satisfaction shall be granted admission to sit for the Uniform Certified Public Accountant Examination.

(e) (No change in text.)

(f) In lieu of the experience required in (e) above, the Board shall accept four or more years of experience obtained by an applicant, prior to April 6, 1998, working in government, industry or education without the supervision of a licensed public accountant or a certified public accountant. The Board shall accept such experience until April 6, 2004.

(g) In lieu of the experience required in (e) above, the Board shall accept four or more years of experience obtained by an applicant, on or after April 6, 1998, working in government, industry or education without the supervision of a licensed public accountant or a certified public accountant. The Board shall accept such experience until April 6, 2002.

(h) (No change in text.)