

March 16, 1976

SENATOR GOODRICH: What's the additional that you're referring to?

SENATOR CHAMBERS: Well I meant like the training in the CPA's office, or graduation from a college in lieu of two years of the experience, etc. Is that put in by the Legislature, or is that a requirement by the CPA's? Here's what I'm trying to ask you, does every state, on its law books, have the same requirements to qualify for a CPA that Nebraska has?

SENATOR GOODRICH: No.

SENATOR CHAMBERS: Do you think that laws get into the books, the statute books of a state, because of the lobbying or nonlobbying on those particular pieces of legislation?

SENATOR GOODRICH: Absolutely not, on the merit of each issue naturally.

SENATOR CHAMBERS: Do you think that the difference in the laws that relate to CPA certification could be dependent upon the difference of philosophy of CPA's in those individual states?

SENATOR GOODRICH: Well if you're going into the opening it up to reduce the standards for other people, like the employees of the Department of Revenue and the employees of the Auditors Department, yes, they vary in that category; but as far as passing the straight nationwide test, it's the same test all across the country.

SENATOR CHAMBERS: Thank you Senator Goodrich. Members of the Legislature, no matter what kind of training you get, no matter where you work or how much education you have, if you don't pass the four-part exam you cannot be certified as a CPA. If you have no experience and no training, but you pass the CPA exam then it seems to me that exam is supposed to indicate that you have the knowledge requisite to be licensed as a CPA and to perform the functions of a CPA. If you don't, the fault is in the examination, the administration of it and the setting of standards for that examination. I know that the CPA's have lobbied heavily on this bill. There were statements made which were true that you have to do more than fill out a tax form to be a CPA. You have to do more than that to be even a lawyer, even to be a lawyer you have to do more than that. I think all those comments are irrelevant. What we're talking about is the knowledge required to carry out the duties that are indicated that you can carry out when you have that certificate. The crucial factor is the passing of this examination. I'm opposed to the kill motion. I think the four-part examination will be a sufficient obstacle to cut anybody out who is incapable of functioning as a CPA.

PRESIDENT: There's... Alright. Do I see five seconds? I see five seconds. The question is shall debate now cease. Record your vote. Record.