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SENATOR CHAMBERS: Not certified, just...because the first part says that a person only has to have a baccalaureate degree in accounting. If the person has the baccalaureate degree in accounting, is that person an accountant?

SENATOR VICKERS: I don't think that would be necessarily true. I don't think you would necessarily be an accountant simply because you had a degree in accounting, but I am not absolutely positive on that either, Senator Chambers.

SENATOR CHAMBERS: Okay, now let's go to the part that I am dealing with then. Must a person who is a CPA have a degree in accounting?

SENATOR VICKERS: I think that that is true, yes.

SENATOR CHAMBERS: So a CPA must have a degree in accounting. Then why do you need subsection 2?

SENATOR VICKERS: I think that in the past that that has not been true. So there would be some CPA's, or it is possible to be a CPA in this state right now and actually not have a degree in accounting.

SENATOR CHAMBERS: So somebody who is qualified to be a CPA if they don't have one of these current Nebraska permits to practice, they could not then run for the position of auditor, could they?

SENATOR VICKERS: Say that again, Senator Chambers, I didn't follow you.

SENATOR CHAMBERS: All right, according to the amendment that you offered, if a person is a CPA and let's say they are one of these CPA's who doesn't have a degree in accounting which you and Senator Beutler apparently feel exists that there are people who are CPA's without degrees in accounting. That is what you are saying.

SENATOR VICKERS: Right.

SENATOR CHAMBERS: I am going to assume that that is true. Such a person would have to have a current permit to practice in order to run for the position of auditor under the amendment that you got the Legislature to adopt. Isn't