

that correct?

SENATOR VICKERS: That's correct. But they would be a CPA, yes.

SENATOR CHAMBERS: Thank you. Do you see what I mean about the artificial restrictions? Then they talk about being concerned that people have knowledge. Haven't they talked about how difficult it is to pass the exam for CPA? But now they are saying if a person is a CPA, that is not enough to qualify for the office if you are a CPA, although just having a degree in accounting is enough if you are not a CPA. You are placing two levels of requirement. Why do you have to have a permit to practice? Why isn't being a CPA enough if what you are trying to do is ensure that the person is qualified? Is there any snookering here? Probably they will say, no. But what they are telling you is that in talking about qualification a person who has a baccalaureate in accounting and may be totally unable to pass the CPA exam is nevertheless qualified to be auditor but a CPA is not. And you know what keeps him or her from being qualified? Not having sought a permit to be an active CPA. So you are not taking the person based on his or knowledge. You are basing it on a license. If you don't have the license, you can't run for the office. Does it seem to you they are being logical and consistent? They are not seeking knowledge. They are not seeking information. They are seeking to resolve a dispute in the Rotunda. What my amendment would do is strike this subdivision 2 and if you are going to put a qualification that somebody has to have a degree in accounting, let that be the requirement. Then are you going to have the CPA's hollering and saying, I don't have a degree? Let me ask Senator Beutler a question. Senator Beutler, are you aware of CPA's who don't have a degree in accounting?

SPEAKER NICHOL: Senator Beutler, please.

SENATOR BEUTLER: Yes, I am.

SENATOR CHAMBERS: Do you have any idea of the number? And this is not to pin you down but to get an idea of what the situation is.

SENATOR BEUTLER: No, I do not.