

SENATOR SMITH: Okay.

SPEAKER NICHOL: Record, Mr. Clerk.

CLERK: 27 ayes, 0 nays to cease debate.

SPEAKER NICHOL: Debate has ceased. Now we are considering the Chambers amendment and, Senator Chambers, would you like to state briefly what your amendment says?

SENATOR CHAMBERS: Yes. Mr. Chairman and members of the Legislature, if anybody other than Senator Smith is interested, you can look at the Vickers amendment and it would be the fourth line down. That line says, "and possesses a baccalaureate degree with a major in accounting", and after accounting I add, "and a minor in business administration". I think Senator Beutler misspoke because he probably thought I was putting that provision in subsection 1 and 2. It only deals with subsection 1.

SPEAKER NICHOL: All right.

SENATOR CHAMBERS: Remember, in subsection 2, if a person is a certified public accountant with or without a degree, having the permit to practice is all that is required. They needn't have the minor in Business Administration because this is a CPA protection bill and they don't have to be as highly qualified for the job as somebody who is a mere graduate with an accounting degree. The one with the accounting degree has to have a higher qualification than the one who is a CPA. That is the case with the amendment already. I told you all that I am offering these amendments because since you have decided to establish a classification and limit the office only to a certain number of people, what I am offering is logical now. If you have taken it as the policy to restrict and narrow the office who can seek it, then you ought to make sure that since you are imposing these qualifications they have some semblance of relationship to what is required of the one holding the office. In subdivision 2 you have already excused CPA's from having to have a degree. They don't have to have a degree so I am not talking about CPA's now. I am talking about these non-CPA's that the CPA's don't want to be in the picture at all. Since the Legislature is going to say that a person has to have accounting degree...an accounting