

SENATE FILE NO. SF0082

Certified public accountants.

Sponsored by: Senator(s) Sessions, Job and Meier

A BILL

for

1 AN ACT relating to certified public accountants; modifying  
2 provisions regulating the practice of public accounting as  
3 specified; providing definitions; and providing for an  
4 effective date.

5

6 *Be It Enacted by the Legislature of the State of Wyoming:*

7

8       **Section 1.** W.S. 33-3-101, 33-3-102(a)(intro), (iv) and  
9 by creating new paragraphs (vi) through (x), 33-3-103,  
10 33-3-105, 33-3-106, 33-3-108(a)(iii), (iv) and by creating  
11 a new paragraph (v), 33-3-109(a)(intro), (iv) and by  
12 creating a new paragraph (v) and by creating new  
13 subsections (c) through (j), 33-3-115, 33-3-116,  
14 33-3-118(a)(intro), (b)(intro) and by creating new  
15 paragraphs (ix) through (xii), 33-3-119, 33-3-120(a) and  
16 (b), 33-3-121(a)(intro), (xi), (b) and by creating new  
17 subsections (c) and (d), 33-3-124, 33-3-125, 33-3-126,

1 33-3-127, 33-3-130, 33-3-132(a)(iii) and (b) and  
2 33-3-201(a) are amended to read:

3

4 **33-3-101. Citation.**

5

6 This act may be cited as the "Certified Public Accountant's  
7 Act of ~~1975~~2004". This act applies only to certified  
8 public accountants (CPAs) and CPA firms and those who hold  
9 themselves out to be CPAs and CPA firms.

10

11 **33-3-102. Definitions.**

12

13 (a) As used in ~~the Certified Public Accountant's Act~~  
14 ~~of 1975~~this act:

15

16 (iv) "Permit" means a permit to engage in the  
17 practice of public accounting as a ~~certified public~~  
18 ~~accountant~~"CPA firm" issued by the board under W.S.  
19 ~~33-3-120~~33-3-118 which has not expired, been revoked or  
20 suspended;

21

22 (vi) "Attest service" means any audit or other  
23 engagement performed in accordance with the Statements on  
24 Auditing Standards (SAS), any review performed in

1 accordance with the Statements on Standards for Accounting  
2 and Review Services (SSARS) or any examination of  
3 prospective financial information to be performed in  
4 accordance with the Statement on Standards for Attestation  
5 Engagements (SSAE). The statements on standards specified  
6 in this definition shall be adopted by the board pursuant  
7 to the Wyoming Administrative Procedure Act and shall be  
8 those developed for general application by recognized  
9 national accountancy organizations such as the American  
10 Institute of Certified Public Accountants;

11

12 (vii) "Compilation service" means providing a  
13 service to be performed in accordance with the Statement on  
14 Standards for Accounting and Review Services (SSARS) that  
15 is presenting in the form of financial statements,  
16 information that is the representation of the client or the  
17 client's management (owners) without undertaking to express  
18 any assurance on the statements;

19

20 (viii) "CPA firm" means any form of organization  
21 allowed by state law that has been issued a permit under  
22 this act;

23

1           (ix) "Certificate" means a certificate as  
2 "certified public accountant" issued under this act or  
3 corresponding provisions of prior law, or a corresponding  
4 certificate as certified public accountant issued after  
5 examination under the law of any other state;

6  
7           (x) "This act" means W.S. 33-3-101 through  
8 33-3-131.

9  
10           **33-3-103. Wyoming board of certified public**  
11 **accountants; creation; members; vacancies; removal;**  
12 **reappointment.**

13  
14           There is created a Wyoming board of certified public  
15 accountants. The board shall consist of five (5) members  
16 appointed by the governor. Members of the board shall be  
17 citizens of the United States and residents of Wyoming.  
18 ~~Three (3)~~ Four (4) members of the board shall be persons  
19 who hold certified public ~~account~~ accountant certificates  
20 issued under the laws of Wyoming and ~~who are in active~~  
21 ~~practice and~~ are in good standing as certified public  
22 accountants. ~~One (1) member of the board shall be a person~~  
23 ~~who holds a certified public accountant certificate issued~~  
24 ~~under the laws of Wyoming and who is not in active~~

1 ~~practice.~~—One (1) member of the board shall be a member of  
2 the general public. The members of the board first to be  
3 appointed shall hold office, one (1) for one (1) year, two  
4 (2) for two (2) years and two (2) for three (3) years from  
5 July 1, 1975, the term of each to be designated by the  
6 governor. Their successors shall be appointed for terms of  
7 three (3) years. Vacancies occurring during a term shall be  
8 filled by appointment for the unexpired term. Upon the  
9 expiration of his term of office a member shall continue to  
10 serve until his successor is appointed and qualified. The  
11 governor shall remove any member from the board whose  
12 ~~permit~~ certificate has been revoked or suspended, and may  
13 remove any member of the board as provided in W.S. 9-1-202.  
14 No person, who has served two (2) successive complete terms  
15 of one (1), two (2) or three (3) years is eligible for  
16 reappointment until after the lapse of one (1) year. An  
17 appointment to fill an unexpired term is not considered a  
18 complete term.

19

20 **33-3-105. Annual register; contents.**

21

22 The board shall prepare for public distribution, in July of  
23 each year, an annual register which shall contain the  
24 names, arranged alphabetically by classifications, of all

1 certified public accountants, ~~holding permits,~~ the names of  
2 the members of the board and other matters deemed proper by  
3 the board. Copies of the register shall be ~~mailed to each~~  
4 ~~permit holder~~ made available to each certificate holder who  
5 requests a copy.

6  
7 **33-3-106. Compensation of board members; expenses.**

8  
9 Each member of the board shall be paid an amount, not  
10 exceeding ~~fifty dollars (\$50.00)~~ one hundred dollars  
11 (\$100.00), for each day spent in the discharge of his  
12 official duties and mileage and per diem allowance as  
13 allowed to state employees. Compensation, reimbursement of  
14 expenses and all other obligations incurred by the board  
15 shall be paid from the certified public accountant's  
16 account.

17  
18 **33-3-108. Rules and regulations; procedure.**

19  
20 (a) The board shall prescribe rules and regulations  
21 not inconsistent with the provisions of this act as it  
22 deems consistent with, or required by, the public welfare.  
23 The rules and regulations shall include:

24

1           (iii) Regulations governing educational and  
2 experience requirements for issuance of the certificate of  
3 certified public accountant, and further educational  
4 requirements, and not exceeding one hundred twenty (120)  
5 hours for each three (3) year period, to be met from time  
6 to time by ~~permit~~-certificate holders in order to maintain  
7 their professional knowledge and competence, as a condition  
8 to continuing in the practice of public accountancy as a  
9 certified public accountant;

10

11           (iv) Regulations governing ~~corporations~~-CPA  
12 firms practicing public accounting which use the title  
13 "certified public accountant", including but not limited to  
14 rules concerning style, name, title and affiliation with  
15 any other organization;;

16

17           (v) Rules governing the determination of  
18 substantial equivalence for the issuance of certificates  
19 under W.S. 33-3-116 to individuals who hold valid CPA  
20 certificates or licenses from any state when the state's  
21 certificate or licensure requirements are substantially  
22 equivalent to those under this act as determined by the  
23 board.

24

1           **33-3-109. Certified                   public                   accountant;**  
2 **qualifications.**

3

4           (a) ~~A~~An active certificate of "certified public  
5 accountant" shall be granted by the board to any person:

6

7                   (iv) Who has passed a written examination in  
8 accounting and auditing and other related subjects the  
9 board determines to be appropriate;~~;~~ and

10

11                   (v) Who has completed at least one (1) year of  
12 full-time experience in the practice of public accounting.  
13 The experience shall include providing any type of service  
14 or advice involving the use of accounting skills, any  
15 auditing, review, or compilation service, any management  
16 advisory or financial advisory service, or any tax or  
17 consulting service. Experience shall be verified by an  
18 active CPA or the equivalent as determined by the board, or  
19 by providing representative samples of work as determined  
20 by the board. The experience shall be acceptable if it is  
21 gained through employment in government, industry, academia  
22 or public accounting.

23



1       (c) As used in this section, the practice of  
2 certified public accounting means holding oneself out to  
3 the public in such a manner as to state or imply that one  
4 is:

5  
6       (i) Skilled in the practice of accounting and  
7 auditing;

8  
9       (ii) Qualified to express any form of assurance  
10 on financial statements;

11  
12       (iii) Qualified to express opinions on financial  
13 statements for credit purposes, for use in the courts of  
14 law or equity, or for other purposes involving third party  
15 reliance on these financial statements; or

16  
17       (iv) Skilled in the provision of any accounting  
18 service including recording and summarizing financial  
19 transactions, analyzing and verifying financial  
20 information, reporting financial results to an employer,  
21 clients, or other parties and rendering tax or management  
22 advisory services to any employer, clients or other  
23 parties.

24

1       (d) There shall be an annual certificate fee not  
2 exceeding three hundred dollars (\$300.00) to be determined  
3 by the board. All certificates shall expire on the last day  
4 of December of each year and may be renewed annually for a  
5 period of one (1) year by certificate holders and  
6 registrants who meet the requirements specified in  
7 subsection (a) of this section and upon payment of the  
8 annual fee. If the annual certificate fee is not paid by  
9 the first day of November, a late renewal fee as set by the  
10 board, not to exceed one hundred fifty dollars (\$150.00)  
11 will be added to the renewal fee.

12  
13       (e) Applications for renewal of an active certificate  
14 shall be accompanied by evidence of satisfaction of the  
15 continuing education requirements during the last three (3)  
16 years preceding the application. Failure by an individual  
17 applicant to furnish this evidence shall constitute grounds  
18 for nonrenewal under W.S. 33-3-121, unless the board  
19 determines the failure is due to reasonable cause or  
20 excusable neglect. The board may renew a certificate  
21 despite the failure to furnish evidence of satisfaction of  
22 the requirements of continuing education upon the condition  
23 that the applicant follow a particular future program or  
24 schedule of continuing education. In issuing rules,

1 regulations and individual orders regarding requirements of  
2 continuing education, the board may use and rely upon  
3 guidelines and pronouncements of recognized educational and  
4 professional associations, may prescribe the content,  
5 duration and organization of courses, shall take into  
6 account the applicant's accessibility to continuing  
7 education courses and any impediments to the interstate  
8 practice of public accountancy which may result from  
9 differences in these requirements in other states and may  
10 provide for relaxation or suspension of the requirements  
11 for applicants who certify that they do not intend to  
12 engage in the practice of public accountancy or for  
13 instances of individual hardship.

14  
15 (f) Persons holding a certificate issued under W.S.  
16 33-3-109 or 33-3-116 but who do not practice public  
17 accounting in Wyoming and have not lost the right to active  
18 status shall place the certificate on an inactive status.  
19 A person classified as inactive shall pay an annual  
20 inactive fee not exceeding one-half (1/2) the annual fee  
21 charged to active certificate holders. If the fee is not  
22 paid by December 31, a late fee as set by the board, not in  
23 excess of seventy-five dollars (\$75.00), will be added to  
24 the annual fee. A person classified as inactive may assume

1 or use the title or designation "certified public  
2 accountant" or the abbreviation "CPA" and shall use the  
3 words "inactive" adjacent to the designation "CPA" or  
4 "certified public accountant".

5  
6 (g) The board by regulation may allow persons to  
7 retire the certificate. A person classified as retired  
8 shall pay a one-time fee of fifty dollars (\$50.00). A  
9 person classified as retired may assume or use the title or  
10 designation "certified public accountant" or the  
11 abbreviation "CPA" and shall use the words "retired"  
12 adjacent to the designation "CPA" or "certified public  
13 accountant".

14  
15 (h) Any individual certificate holder who is  
16 responsible for supervising attest or compilation services  
17 or signs or authorizes someone to sign the accountant's  
18 report on the financial statements shall meet the  
19 experience or competency requirements set forth in the  
20 professional standards for such services.

21  
22 (j) Nothing in subsection (c) of this section shall  
23 be construed to prohibit public accountants from providing  
24 the services listed in subsection (c) of this section as

1 long as the public accountant does not hold himself out to  
2 be a certified public accountant.

3  
4 **33-3-115. Certificates under prior law; recognition**  
5 **given; subject to W.S. 33-3-101 through 33-3-131.**

6  
7 Persons who hold certified public accountant certificates  
8 ~~on July 1, 1975,~~ issued under prior laws of Wyoming are not  
9 required to obtain additional certificates or register  
10 under the provisions of this act, but are subject to all  
11 other provisions of this act. Certificates issued under  
12 prior law shall be considered certificates issued under the  
13 provisions of this act. All certificate holders who  
14 maintained the certificate on inactive status under prior  
15 law may continue to hold the certificate pursuant to the  
16 terms of this act without meeting additional experience  
17 requirements under W.S. 33-3-109(a)(v). All certificate  
18 holders who provide services in Wyoming as defined in W.S.  
19 33-3-109(a)(vi) shall maintain the certificate on active  
20 status.

21  
22 **33-3-116. Waiver of examination; holders of**  
23 **certificates in sister states or foreign countries.**

24

1 ~~The board may waive the examination and may issue a~~  
2 ~~certificate as a certified public accountant to any person~~  
3 ~~who meets the requirements specified in W.S.~~  
4 ~~33-3-109(a) (iv) and who is the holder of a certificate as a~~  
5 ~~certified public accountant, then in full force and effect,~~  
6 ~~issued under the laws of any state, or who is a holder of a~~  
7 ~~certificate, license or degree from a foreign country~~  
8 ~~constituting a recognized qualification for the practice of~~  
9 ~~public accounting in that country, comparable to that of a~~  
10 ~~certified public accountant of Wyoming.~~ The board may issue  
11 a certificate as a certified public accountant to any  
12 person who holds a certificate of a certified public  
13 accountant, then in full force and effect, issued under the  
14 laws of any state when that person meets requirements which  
15 are substantially equivalent to the requirements set forth  
16 in W.S. 33-3-109(a) (ii) through (vi).

17

18 **33-3-118. Requirements for and registration as firm**  
19 **of certified public accountants.**

20

21 (a) ~~A partnership engaged in Wyoming in the practice~~  
22 ~~of public accounting may register with the board as a~~  
23 ~~partnership of certified public accountants, if it meets~~  
24 ~~all the following requirements:~~ CPA firms that have been

1 issued permits under this act may practice in any form of  
2 organization allowed by state law.

3  
4 (b) ~~A corporation organized for the practice of~~  
5 ~~public accounting may register with the board as a~~  
6 ~~corporation of certified public accountants if it meets all~~  
7 ~~of the following requirements~~ The board shall grant permits  
8 to CPA firms engaged in the practice of public accounting  
9 that demonstrate their qualifications in accordance with  
10 the following paragraphs:

11  
12 (ix) Each resident manager in charge of a  
13 Wyoming office and each partner, shareholder, or member who  
14 is a CPA and is engaged within Wyoming in the practice of  
15 public accounting shall be a certified public accountant of  
16 Wyoming.

17  
18 (x) Notwithstanding any other provision of law,  
19 a simple majority of the ownership of the firm, in terms of  
20 financial interests and voting rights of all partners,  
21 officers, shareholders, members or managers, shall belong  
22 to certificate holders who hold active certificates,  
23 licenses or permits in some state. Although firms may

1 include noncertificate holder owners, the firm and its  
2 ownership shall comply with rules promulgated by the board.

3  
4 (xi) Any CPA firm may include noncertificate  
5 holders provided that the firm designates a certificate  
6 holder of this state who is responsible for the proper  
7 registration of the firm and identifies that individual to  
8 the board and that all noncertificate holders are active  
9 participants in the CPA firm. This designated certificate  
10 holder shall be responsible for all notifications required  
11 by this act and the rules and regulations of the board.

12  
13 (xii) Any CPA firm which is not in compliance  
14 with paragraph (x) of this section due to changes in firm  
15 ownership or personnel after receiving or renewing a  
16 permit, shall take corrective action to bring the firm back  
17 into compliance. The board may grant a period of time for  
18 a firm to take corrective action, failure to do so will  
19 result in the suspension or revocation of the firm permit.

20  
21 **33-3-119. Accounting offices; registration.**

22  
23 Each office of a certified public accountant established or  
24 maintained in Wyoming for the practice of public accounting



1 which is advertised as an office of a certified public  
2 accountant shall be registered annually with the board. No  
3 fee shall be charged for the registration of offices. Each  
4 office shall be under the direct supervision of a resident  
5 manager who holds ~~a permit. The resident manager may serve~~  
6 ~~in that capacity at one (1) office only~~ an active Wyoming  
7 certificate. The board shall by regulation prescribe the  
8 procedure to be followed in effecting these registrations.  
9

10 **33-3-120. Permits; annual fee; renewal; requirements.**

11  
12 (a) Permits to engage in the practice of public  
13 accounting as a certified public accountant firm in Wyoming  
14 shall be issued by the board to ~~holders of certificates of~~  
15 ~~certified public accountant issued under this act who~~  
16 ~~furnish evidence satisfactory to the board showing~~  
17 ~~compliance with the requirements of subsections (c) and (f)~~  
18 ~~of this section, and to partnerships, corporations and~~  
19 ~~limited liability companies~~ CPA firms registered under this  
20 act if all offices of the ~~certificate holder or~~ registrant  
21 are maintained and registered as required under W.S.  
22 33-3-119.  
23

1           (b) There shall be an annual permit fee not exceeding  
2 three hundred dollars (\$300.00) to be determined by the  
3 board. All permits shall expire on the last day of December  
4 of each year and may be renewed annually for a period of  
5 one (1) year by ~~certificate holders and~~ registrants who  
6 meet the requirements specified in subsection (a) of this  
7 section and upon payment of the annual permit fee. If the  
8 annual permit fee is not paid by the first day of November,  
9 a late renewal fee as set by the board, not to exceed one  
10 hundred fifty dollars (\$150.00), will be added to the  
11 renewal fee. ~~Failure of a certificate holder or registrant  
12 to apply for an annual permit to practice within three (3)  
13 years from the expiration date of the permit to practice  
14 last obtained or renewed, or three (3) years from the date  
15 upon which the certificate holder or registrant was granted  
16 his certificate or registration, if no permit was ever  
17 issued to him, shall deprive him of the right to a permit,  
18 unless the board determines the failure to have been due to  
19 reasonable cause or excusable neglect. In this case the  
20 renewal fee or the fee for the issuance of the original  
21 permit shall be an amount not in excess of four hundred  
22 fifty dollars (\$450.00), to be determined by the board.~~

23

1           **33-3-121. Certificates and permits; disciplinary**  
2 **action; grounds.**

3

4           (a) After notice and hearing, the board may revoke,  
5 refuse to renew, reprimand, censure, place on probation  
6 with or without terms, conditions or limitations, assess an  
7 administrative penalty of up to two thousand dollars  
8 (\$2,000.00) or may suspend for a period not to exceed two

9 (2) years, any certificate issued under this act or may  
10 revoke, suspend or refuse to renew any permit issued under  
11 this act or may censure the holder of a permit for any of  
12 the following causes:

13

14           (xi) Failure of a certificate or permit holder  
15 to show compliance with W.S. 33-3-132 regarding practice  
16 monitoring programs.

17

18           (b) Upon receipt from the department of family  
19 services of a certified copy of an order from a court to  
20 withhold, suspend or otherwise restrict a license issued by  
21 the board, the board shall notify the party named in the  
22 court order of the withholding, suspension or restriction  
23 of the ~~license~~certificate or permit in accordance with the  
24 terms of the court order. No appeal under the Wyoming

1 Administrative Procedure Act shall be allowed for a license  
2 certificate or permit withheld, suspended or restricted  
3 under this subsection.

4  
5 (c) In lieu of or in addition to any remedy  
6 specifically provided in subsection (a) of this section,  
7 the board may require a certificate or permit holder to  
8 complete such continuing professional education programs as  
9 the board may specify or undergo peer review as the board  
10 may specify.

11  
12 (d) Any administrative penalty assessed shall be paid  
13 to the board and remitted to the county treasurer to the  
14 credit of the public school fund of the county in which the  
15 violation occurred.

16  
17 **33-3-124. Reinstatement of certificate or permit for**  
18 **good cause shown.**

19  
20 Upon written application and after hearing and for good  
21 cause shown, the board may issue a new certificate to a  
22 certified public accountant whose certificate has been  
23 revoked or may reissue or modify the suspension of any  
24 certificate or permit which has been revoked or suspended.

1 If a ~~license~~certificate or permit is suspended or  
2 restricted under W.S. 33-2-121(b), the ~~license~~certificate  
3 or permit may be reissued without the hearing required  
4 under this section if the department of family services  
5 provides notice that the applicant has complied with the  
6 terms of the court order that resulted in the suspension or  
7 restriction of the ~~license~~certificate or permit issued  
8 under this chapter.

9

10 **33-3-125. Certified public accountant; use of**  
11 **designation; requirements.**

12

13 (a) Except as permitted by the board under W.S.  
14 ~~33-3-120(d) and 33-3-128~~33-3-109(f) and (g), no person  
15 shall assume or use the title or designation "certified  
16 public accountant" or the abbreviation "CPA" or any other  
17 title, designation, words, letters, abbreviation, sign,  
18 card or device tending to indicate that the person is a  
19 certified public accountant unless the person has received  
20 a certificate as a certified public accountant under the  
21 provisions of this act.and holds a permit.

22

23 (b) No ~~partnership or corporation~~organization shall  
24 use the title or designation "certified public accountant"

1 or the abbreviation "CPA" or any other title, designation,  
2 words, letters, abbreviation, sign, card or device tending  
3 to indicate that the ~~partnership or corporation~~  
4 organization is composed of certified public accountants  
5 unless the ~~partnership or corporation~~ organization is  
6 registered as a ~~partnership or corporation~~ CPA firm of  
7 certified public accountants under the provisions of this  
8 act and the ~~partnership or corporation~~ CPA firm holds a  
9 permit.

10  
11 (c) A noncertificate holder may only use the  
12 following safe harbor language or other non-SSARS language:  
13 I(We) have reviewed the accompanying (financial statement)  
14 of (name of entity) as of (time period) for the (period)  
15 then ended. These financial statements (information)  
16 are(is) the responsibility of the company's management.  
17 I(We) have not audited the accompanying financial  
18 statements and accordingly do not express an opinion or any  
19 other form of assurance on them.

20  
21 (d) A noncertificate holder may only use the  
22 following safe harbor language or other non-SSARS language:  
23 I(We) have compiled the accompanying (financial statement)  
24 of (name of entity) as of (time period) for the (period)

1 then ended. This compilation is limited to preparing in  
2 the form of financial statements information that is the  
3 representation of management (owners). I(We) have not  
4 audited or reviewed the accompanying financial statements  
5 and accordingly do not express an opinion or any other form  
6 of assurance on them.

7  
8 **33-3-126. Use of misleading terms or abbreviations**  
9 **prohibited.**

10  
11 No person, ~~partnership or corporation~~ or organization shall  
12 use the title or designation "certified accountant",  
13 "chartered accountant", "enrolled accountant", "registered  
14 accountant", "accredited accountant" or any other title or  
15 designation likely to be confused with "certified public  
16 accountant" or any of the abbreviations "CA", ~~"EA",~~ "RA",  
17 or "AA", or similar abbreviations likely to be confused  
18 with "CPA". This section shall not prohibit the use of the  
19 term "public accountant" or the initials "PA".

20  
21 **33-3-127. CPA firm name; wording used; requirements.**

22  
23 No person shall assume or use the title or designation  
24 "certified public accountant" in conjunction with names

1 indicating or implying that there is ~~a partnership or~~  
2 ~~corporation~~ an organization, or in conjunction with the  
3 designation "and Company" or "and Co." or a similar  
4 designation if there is in fact no bona fide ~~partnership or~~  
5 ~~corporation~~ organization registered under the provisions of  
6 this act.

7

8 **33-3-130. Violation; penalty.**

9

10 Any person who violates any provision of W.S. 33-3-125  
11 through 33-3-127 is guilty of a misdemeanor, and upon  
12 conviction shall be fined not more than ~~one hundred dollars~~  
13 ~~(\$100.00)~~ one thousand dollars (\$1,000.00) or be imprisoned  
14 ~~in the county jail~~ not more than ~~six (6)~~ twelve (12) months  
15 or both.

16

17 **33-3-132. Practice monitoring program.**

18

19 (a) As used in this article:

20

21 (iii) "Reviewer" means a ~~licensed~~ certified  
22 public accountant active in public practice and fulfilling  
23 requirements for peer reviewers as established by the  
24 American Institute of Certified Public Accountants.



1

2 (b) The board may require, on a uniform basis, that  
3 certificate and permit holders undergo practice monitoring  
4 conducted in such a manner as the board may specify by rule  
5 and regulation.

6

7 **33-3-201. Accountants; liability; definitions.**

8

9 (a) As used in this article, "accountant" means any  
10 individual holding a certificate as a certified public  
11 accountant under W.S. ~~33-3-120~~ 33-3-109 or 33-3-116 or any  
12 ~~partnership, corporation or any other allowable form of~~  
13 ~~practice~~ CPA firm registered with the state board of  
14 certified public accountants under W.S. 33-3-118 or any  
15 employee, agent, partner, manager, member, officer or  
16 shareholder of any partnership, corporation or any other  
17 allowable form of organization registered with the state  
18 board of certified public accountants.

19

20 **Section 2.** W.S. 33-3-114, 33-3-117, 33-3-118(a)(i)  
21 through (iii), (b)(i) through (viii) and (c), 33-3-120(c)  
22 through (g), 33-3-121(a)(ix), 33-3-122 and 33-3-128 are  
23 repealed.

24

1       **Section 3.** This act is effective July 1, 2004.

2

3

(END)