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H.B. 442*
133rd General Assembly

Bill Analysis

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Version: As Reported by Senate Transportation, Commerce and Workforce

Primary Sponsors: Reps. Roemer and West

Kelly Bomba, Attorney

SUMMARY

- Eliminates the ability of a person with two years of accounting experience, but whose degree does not satisfy the education requirement for a certified public accountant (CPA) certificate, to successfully complete additional coursework and become eligible to receive a CPA certificate.
- Eliminates an exemption for a registered public accountant satisfying the education requirements necessary to qualify for a CPA certificate (Ohio has not registered public accountants since 1993).
- Permits a person to take the CPA certificate examination if the person has a baccalaureate degree, its equivalent, or a higher degree that includes successful completion of at least 120 semester hours of undergraduate or graduate education, rather than after completing 150 hours as under current law.
- Eliminates examination schedule requirements and the Accountancy Board's ability to adopt rules granting credit to an individual who has passed one or more parts of another state's CPA examination.
- Makes various changes to occupational licensing laws.

* This analysis was prepared before the report of the Senate Transportation, Commerce and Workforce Committee appeared in the Senate Journal. Note that the legislative history may be incomplete.

DETAILED ANALYSIS

CPA certificate education and experience requirements

Under continuing law, a person applying for a certified public accountant (CPA) certificate must complete one year of specified experience if the person has a baccalaureate or higher degree that is approved by the Accountancy Board and includes successful completion of 150 semester hours of undergraduate or graduate education. Currently, a person who has a baccalaureate or higher degree that does not satisfy the education requirement for a CPA certificate can return to school, successfully complete additional coursework, and become eligible to receive a certificate, provided the person has two years of experience in a public accounting firm, government, business, or academia and satisfies other requirements. The bill eliminates this provision. Additionally, under current law, unless the exception above applies, the experience requirement for any person who does not meet the education requirement is four years. It is not clear whether this provision allows one to substitute experience for education in whole or in part, or if it is meant to apply only when the educational requirements are waived or do not apply. This provision also is repealed by the bill.

The bill also eliminates an exemption for a registered public accountant satisfying any education requirement necessary to receive a CPA certificate. Continuing law has prohibited the Board from registering new public accountants since April 16, 1993. Thus, under the bill, a person seeking a CPA certificate must satisfy one of the following educationally related requirements, both of which are available in current law:

- Satisfy the education requirement by attaining a Board-approved baccalaureate or higher degree with 150 semester hours of education concentrated on accounting and business administration;
- Receive a waiver from the education requirement by attaining an associate degree or a baccalaureate degree with a concentration in accounting and business administration and passing a special examination.

Under continuing law, a person who satisfies the education requirement must have one year of experience in a public accounting firm, the government, a business, or academia to receive a CPA certificate. A person who receives a waiver must have four years of experience. In addition to the education and experience requirements to obtain a CPA certificate, a candidate also must (1) establish in Ohio residency, a place of business, or regular employment, (2) be at least 18 years old, (3) have good moral character, and (4) pass the CPA examination described below.¹

¹ R.C. 4701.06(A) and (B), with conforming changes in R.C. 4701.17, and R.C. 4701.07(F), not in the bill.

CPA examination

Eligibility

Under the bill, a person may take the CPA certificate examination before the person has satisfied the education requirements necessary for a CPA certificate, provided the person has a bachelor's degree, its equivalent, or a higher degree that includes successful completion of at least 120 semester hours of undergraduate or graduate education. The Board must adopt rules specifying the degrees that make a person eligible to take the examination and the subjects the Board considers appropriate. Under current law, before sitting for the examination, a person must satisfy the education requirements for a CPA certificate, have those requirements waived by the Board, or obtain the professional accountant registration described above, and can sit for the examination before satisfying the experience requirement. Under the bill, a person who passes the CPA examination is not a CPA until the person satisfies the education and experience requirements described above (currently, such a person only has to satisfy the requisite experience).²

Examination offerings

The bill repeals the requirement that the Board hold the CPA certificate examination at least once per year. Additionally, it repeals the Board's ability to adopt a rule to grant credit to a candidate for satisfactory completion of an examination that a licensing authority of another state gave in one or more of the subjects required in Ohio's examination. Under the current administrative rule, the Board has discretion to grant credit for another state's examination in light of the following factors:

- Whether the applicant meets the requirements to take the Ohio CPA examination, or met the Ohio requirements at the time the applicant took the other state's examination;
- Whether the credit is still valid in the other state.

The rule prohibits the Board from granting credit for another state's examination if the time period during which the credit would be valid under Ohio law or under the other state's law, whichever is shorter, has expired.³

Department of Commerce

Ski Tramway Board

- Eliminates the Ski Tramway Board and transfers its duties to the Division of Industrial Compliance in the Department of Commerce (*R.C. 4169.02 through 4169.06 and Section 7*).
- Makes issuance of the certificate of registration to a passenger tramway operator contingent on successful completion of an inspection (*R.C. 4169.03 and 4169.04*).

² R.C. 4701.06(C) and (D).

³ R.C. 4701.06, partially repealed by the bill, and Ohio Administrative Code 4701-5-09.

- Requires ski tramways to be inspected annually by a ski tramway insurer, as opposed to inspections being at the discretion of the Board and performed by either the Board, a qualified engineer contracted by the Board, or a ski tramway insurer (*R.C. 4169.04*).
- Requires ski tramway operators to carry liability insurance in an amount determined by the Superintendent of Industrial Compliance (*R.C. 4169.11*).

Historical Boilers Licensing Board

- Eliminates the historical boiler operator's license (*R.C. 4104.32 through 4104.37*).
- Eliminates the Historical Boilers Licensing Board and transfers its duties to the Division of Industrial Compliance in the Department of Commerce (*R.C. 4104.32 through 4104.37 and Section 4*).

Department of Health

Environmental health specialists

- Changes the professional title of "sanitarian-in-training" and "registered sanitarian" to "environmental health specialist in training" (EHST) and "registered environmental health specialist" (REHS), respectively (*R.C. Chapter 4736 and makes conforming changes*).
- Removes the requirement that the Director of Health create and conduct EHST and REHS registration examinations, and instead requires an REHS or EHST registration applicant to pass the credential examination conducted by the National Environmental Health Association (*R.C. 4736.02, 4736.03, 4736.08, 4736.09, and 4736.10*).
- Removes the requirement that an REHS applicant be of good moral character (*R.C. 4736.08*).
- Extends the period of validity of EHST and REHS certificates of registration from one year to two years (*R.C. 4736.11*).
- Requires an REHS to complete a continuing education program every two years (instead of every year) (*R.C. 4736.11*).
- Specifies that an REHS must complete 24 hours of continuing education (instead of an amount determined by the Director that is between six and 25 hours) (*R.C. 4736.11*).
- Reduces specified registration application and renewal fees for REHSs and EHSTs (*R.C. 4736.12*).

Radon licensure

- Eliminates the Department of Health's licensure of radon testers and radon mitigation contractors (*R.C. 3723.02, 3723.03, 3723.04, 3723.05, 3723.06, 3723.07, 3723.08, 3723.09, 3723.10, 3723.11, 3723.13, 3723.17, and 3723.99*).
- Specifies that a radon mitigation specialist license expires five years after issuance, in place of biennial expiration (*R.C. 3723.06; Section 5*).

- Reduces the initial license and renewal fee for a mitigation specialist to \$100 every five years (from \$600 every two years) (*R.C. 3723.06*).
- Reduces the number of hours of continuing education needed for renewal of a mitigation specialist license to six hours every five years (from 16 every two years) (*R.C. 3723.06*).

Administration of epinephrine autoinjectors

- Eliminates a requirement that an individual authorized to administer epinephrine autoinjectors on behalf of a qualified entity complete an anaphylaxis training course every two years (*R.C. 3728.04*).

Department of Natural Resources

- Authorizes the Chief of the Division of Wildlife to adopt rules establishing an administrative penalty against any person who violates the law or any rule governing wild animal hunting preserves (*R.C. 1533.722*).
- Eliminates the clay mine foreperson certification, and specifies that the Chief of the Division of Mineral Resources Management cannot require a person to be examined or certified prior to performing the duties of a foreperson at a clay mine or clay stripping pit (*R.C. 1561.07*).

Environmental Protection Agency

Engineer certification to conduct compliance reviews

- Eliminates the Certified Engineer Program, which authorizes engineers to conduct reviews of permit applications, renewals, and plans for compliance with performance standards under the environmental pollution control laws (the Director has never established the program) (*R.C. 3745.14, repealed*).

Certified water quality professional

- Eliminates the water quality professional certification (which was never established by the Director) (*R.C. 6111.30(G) and (J)*).

State Board of Education

- Eliminates the pupil services substitute teacher license (*R.C. 3319.2210, repealed*).
- Eliminates the temporary educator license for superintendents and other administrators including principals that was superseded by the alternative administrator license (*R.C. 3319.225, repealed*).
- Requires pupil services personnel (includes school speech language pathologists, audiologists, school nurses, physical therapists, occupational therapists, and social workers) and a related substitute license for those positions and a temporary educator to receive a registration from the Department of Education (*R.C. 3319.221*).

- Reduces the duration of the resident educator license and the Ohio Teacher Residency Program to two years (effective two years after the bill's effective date) (*R.C. 3319.22, 3319.223, and Section 4; conforming changes in R.C. 3319.227*).
- Exempts a career-technical teacher with an alternative resident educator license from taking any performance-based assessment, instead of just one prescribed by the state board for resident educators (*R.C. 3319.223*).

State Medical Board

Clinical research faculty

- Regarding clinical research faculty certificates for physicians appointed to serve in Ohio on the academic staff of medical schools, osteopathic medical schools, and colleges of podiatric medicine:
 - Eliminates qualification requirements other than proof of appointment and licensure in another state;
 - Eliminates the fee associated with the certificate and continuing education requirements (*R.C. 4731.293, 4731.298, and 4731.572; R.C. 4731.291 repealed; conforming change in R.C. 3796.01*).
- Regarding visiting clinical professional development certificates for foreign-licensed physicians participating in a clinical professional development program:
 - Eliminates qualification requirements other than proof of program acceptance and holding a current, unrestricted license to practice medicine and surgery or osteopathic medicine and surgery issued in another country;
 - Eliminates the fee associated with the certificate (*R.C. 4731.293, 4731.298, and 4731.572; R.C. 4731.291 repealed; conforming change in R.C. 3796.01*).
- Regarding visiting podiatric faculty certificates for podiatrists appointed to serve in Ohio on the academic staff of an approved college of podiatric medicine and surgery, eliminates the fee associated with the certificate (*R.C. 4731.293, 4731.298, and 4731.572; R.C. 4731.291 repealed; conforming change in R.C. 3796.01*).

Physicians

- Authorizes a physician to satisfy up to ten hours of the physician's continuing education requirement by providing volunteer health care services (up from three hours under current law) (*R.C. 4745.04*).
- Sets the conversion rate for volunteer hours as one credit hour of continuing education for every five hours spent volunteering (as opposed to the 1:1 ratio under current law) (*R.C. 4745.04*).

Other provisions

- Eliminates the State Medical Board's authority to regulate cosmetic therapists and the practice of cosmetic therapy, as well as oriental medicine practitioners and the practice

of oriental medicine (*R.C. 4731.15, 4731.16, 4731.171, 4731.19, and 4762.011; 4734.281 repealed; conforming changes R.C. 4713.01, 4713.14, 4713.17, 4713.42, 4713.56, 4731.04, 4731.22, 4731.36, 4734.211, and 4734.31*).

- Codifies in Ohio law a 600-hour education requirement to qualify for a license to practice massage therapy (the current requirement of 750 hours is in administrative rule) (*R.C. 4731.19*).
- Gives the Medical Board the authority to recognize accrediting organizations for purposes of physician assistant education programs, as opposed to current law specifying that programs must be accredited by the Accreditation Review Commission on Education for the Physician Assistant (*R.C. 4730.11*).

Renewal of certain occupational licensing boards

- Renews for six years the State Board of Education, Ohio Athletic Commission, Environmental Protection Agency, Department of Natural Resources, Department of Health, State Medical Board, Ohio Home Inspector Board, Division of Securities, and Ohio Construction Industry Licensing Board (*Section 9*).

HISTORY

Action	Date
Introduced	12-09-19
Reported, H. Commerce and Labor	06-04-20
Passed House (92-0)	06-09-20
Reported, S. Transportation, Commerce and Workforce	---