

**OCCUPATIONAL CODE (EXCERPT)**  
**Act 299 of 1980**

**339.721 State board of accountancy; creation; qualifications of members; promulgation of rules.**

Sec. 721. (1) The state board of accountancy is created.

(2) Subject to subsection (3), the board shall consist of 9 members as follows:

(a) Six members who are certified public accountants who hold a certificate as a certified public accountant, who are licensed under section 727, and who have practiced in this state as certified public accountants for not less than 5 years.

(b) Three members who represent the general public, 1 of whom shall be an attorney who is a member in good standing in the bar of this state.

(3) One of the 9 members of the board shall be a full-time instructor of accounting above the elementary level at an accredited college or university.

(4) The director may promulgate the following rules:

(a) Rules of professional conduct for establishing and maintaining high standards of competence and integrity in the practice of public accounting.

(b) Rules governing corporations practicing public accounting, consistent with former 1962 PA 192 or chapter 2A of the business corporation act, 1972 PA 284, MCL 450.1281 to 450.1289, as applicable.

(c) Rules governing educational requirements that qualify an applicant to sit for the uniform CPA exam.

(d) Rules governing educational and experience requirements for the issuance of a certificate as a certified public accountant.

(e) Rules of procedure governing the conduct of matters before the board.

(f) Rules governing the recognition of educational institutions by the board.

(g) Rules governing continuing education required under section 729.

(h) Any other rules considered necessary by the director to implement and enforce this article.

**History:** Add. 1997, Act 10, Imd. Eff. May 16, 1997;—Am. 2005, Act 278, Imd. Eff. Dec. 19, 2005;—Am. 2012, Act 566, Imd. Eff. Jan. 2, 2013;—Am. 2018, Act 81, Eff. June 17, 2018.

**Popular name:** Act 299

**Administrative rules:** R 338.5101 et seq. of the Michigan Administrative Code.