

**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

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