

By: Button

H.B. No. 797

A BILL TO BE ENTITLED

1 AN ACT
2 relating to education requirements for an applicant to take the
3 uniform CPA examination.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 901.254, Occupations Code, is amended to
6 read as follows:

7 Sec. 901.254. EDUCATION REQUIREMENTS. To be eligible to
8 take the uniform CPA examination, an applicant must:

9 (1) hold a baccalaureate or graduate degree, or its
10 equivalent as determined by board rule, conferred by a
11 board-recognized institution of higher education; and

12 (2) complete at least 120 [~~150~~] semester hours or
13 quarter-hour equivalents in board-recognized courses, including at
14 least 24 semester hours of [~~an~~] accounting [~~concentration~~] or
15 equivalent courses as determined by board rule.

16 SECTION 2. Section 901.254, Occupations Code, as amended by
17 this Act, applies only to an application to take an examination
18 submitted on or after the effective date of this Act. An
19 application to take an examination submitted before the effective
20 date of this Act is governed by the law in effect on the date the
21 application was submitted, and the former law is continued in
22 effect for that purpose.

23 SECTION 3. This Act takes effect September 1, 2023.