

AN ACT

relating to eligibility requirements for a certified public accountant certificate and to take the uniform CPA examination.

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

SECTION 1. Section 901.252, Occupations Code, is amended to read as follows:

Sec. 901.252. ELIGIBILITY REQUIREMENTS. To be eligible to receive a certificate, a person must:

(1) satisfy the requirements of Section 901.253;

(2) complete at least 150 semester hours or quarter-hour equivalents in board-recognized courses, including an accounting concentration or equivalent courses that meet the education requirements established under Section 901.254 or 901.255, as determined by board rule;

(3) pass the uniform CPA examination;

(4) meet the work experience requirements established under Section 901.256; and

(5) pass an examination on the rules of professional conduct as determined by board rule.

SECTION 2. Section 901.254, Occupations Code, is amended to read as follows:

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

(1) hold a baccalaureate or graduate degree, or its

1 equivalent as determined by board rule, conferred by a
2 board-recognized institution of higher education; and

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

7 SECTION 3. Section 901.256(a), Occupations Code, is amended
8 to read as follows:

9 (a) To be eligible to receive a certificate, a person must
10 complete[+]

11 [~~(1) at least two years of work experience under the~~
12 ~~supervision of a certified public accountant; or~~

13 [~~(2)~~] at least one year of work experience acceptable
14 to the board, including experience providing a service or advice
15 involving accounting, attest services, management or financial
16 advisory or consulting services, tax services, or other services
17 the board considers appropriate for an accountant, if the person:

18 (1) [~~(A)~~] has completed at least 150 semester hours of
19 college credits; or

20 (2) [~~(B)~~] holds a graduate degree.

21 SECTION 4. Sections 901.252 and 901.256(a), Occupations
22 Code, as amended by this Act, apply only to an application for a
23 public accountant certificate submitted on or after the effective
24 date of this Act. An application for a public accountant
25 certificate submitted before the effective date of this Act is
26 governed by the law in effect on the date the application was
27 submitted, and the former law is continued in effect for that

1 purpose.

2 SECTION 5. Section [901.254](#), Occupations Code, as amended by
3 this Act, applies only to an application to take an examination
4 submitted on or after the effective date of this Act. An
5 application to take an examination submitted before the effective
6 date of this Act is governed by the law in effect on the date the
7 application was submitted, and the former law is continued in
8 effect for that purpose.

9 SECTION 6. This Act takes effect September 1, 2023.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 159 passed the Senate on March 21, 2023, by the following vote: Yeas 31, Nays 0; and that the Senate concurred in House amendment on May 1, 2023, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 159 passed the House, with amendment, on April 21, 2023, by the following vote: Yeas 140, Nays 0, one present not voting.

Chief Clerk of the House

Approved:

Date

Governor