

By: Perry

S.B. No. 159

A BILL TO BE ENTITLED

AN ACT

relating to education requirements for an applicant to take the uniform CPA examination.

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

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

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

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

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