

AN ACT

relating to eligibility requirements to practice public accountancy.

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:

(A) 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, as determined by board rule; or

(B) a baccalaureate degree with an accounting concentration or equivalent courses that meet the education requirements established under Section 901.254, 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 901.256, Occupations Code, is amended by adding Subsection (a-1) to read as follows:

(a-1) To be eligible to receive a certificate with a baccalaureate degree under Section 901.252(2)(B), a person must complete two years of experience as determined by board rule.

SECTION 3. Section 901.258(a), Occupations Code, is amended to read as follows:

(a) The board may accept the completion of the uniform CPA examination given by the licensing authority of another state if:

(1) the examination was prepared and graded by the American Institute of Certified Public Accountants or, if doing so would result in a greater degree of reciprocity with the examination results of other states, the National Association of State Boards of Accountancy; and

(2) the applicant met the requirements in effect in this state, as determined by board rule, at the time the credit was earned.

SECTION 4. Section 901.312(a), Occupations Code, is amended to read as follows:

(a) The board may accept the partial completion of the uniform CPA examination given by the licensing authority of another state if:

(1) the examination was prepared and graded by the American Institute of Certified Public Accountants or, if doing so would result in a greater degree of reciprocity with the examination results of other states, the National Association of State Boards of Accountancy;

1 (2) the credit is active in the other state; and

2 (3) at the time the credit was earned, the applicant
3 met the requirements in effect in the other state and the other
4 state's standards are equal to or higher than the standards
5 prescribed by this chapter or a rule adopted under this chapter.

6 SECTION 5. As soon as practicable after the effective date
7 of this Act, the Texas State Board of Public Accountancy shall adopt
8 rules as necessary to implement the changes in law made by this Act
9 to Chapter 901, Occupations Code.

10 SECTION 6. This Act takes effect August 1, 2026.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 262 passed the Senate on March 11, 2025, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 262 passed the House on April 24, 2025, by the following vote: Yeas 144, Nays 0, two present not voting.

Chief Clerk of the House

Approved:

Date

Governor