

By: Perry

S.B. No. 262

A BILL TO BE ENTITLED

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.

1 SECTION 2. Section 901.256, Occupations Code, is amended by
2 adding Subsection (a-1) to read as follows:

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

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

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

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

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

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

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

23 (1) the examination was prepared and graded by the
24 American Institute of Certified Public Accountants or, if doing so
25 would result in a greater degree of reciprocity with the
26 examination results of other states, the National Association of
27 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 September 1, 2025.