

## **BILL ANALYSIS**

H.B. 2504  
By: Button  
Higher Education  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Currently, the awarding of scholarship money to accounting students by the Texas State Board of Public Accountancy is restricted to fifth-year accounting students. H.B. 2504 seeks to ensure the efficient and flexible use of scholarship funds by removing this restriction.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that rulemaking authority is expressly granted to the Texas State Board of Public Accountancy in SECTION 8 of this bill.

### **ANALYSIS**

H.B. 2504 amends the Occupations Code to change the requirements for the award of scholarship money to accounting students by the Texas State Board of Public Accountancy (TSBPA) by doing the following:

- removing the condition that the scholarship be restricted to fifth-year accounting students;
- changing the type of expenses for which the scholarship may be used from expenses incurred in connection with the student's fifth year of an accounting program to expenses incurred in connection with the student's study in an accounting program; and
- specifying that the scholastic ability and performance that TSBPA is required to consider relating to each scholarship applicant is scholastic ability and performance in at least 15 hours of upper-level accounting coursework.

H.B. 2504 requires TSBPA to adopt rules necessary to implement the revised requirements not later than October 1, 2023.

H.B. 2504 repeals Section 901.651, Occupations Code.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2023.