

By: Perry

S.B. No. 159

A BILL TO BE ENTITLED

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. (a) 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 (b) A rule adopted under Subsection (a)(2) may not require
8 that an applicant complete more than 21 semester hours of
9 upper-level accounting courses.

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

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

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

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

21 (1) [(A)] has completed at least 150 semester hours of
22 college credits; or

23 (2) [(B)] holds a graduate degree.

24 SECTION 4. Sections 901.252 and 901.256(a), Occupations
25 Code, as amended by this Act, apply only to an application for a
26 public accountant certificate submitted on or after the effective
27 date of this Act. An application for a public accountant

1 certificate submitted before the effective date of this Act is
2 governed by the law in effect on the date the application was
3 submitted, and the former law is continued in effect for that
4 purpose.

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

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