

1-1 By: Perry S.B. No. 159  
 1-2 (In the Senate - Filed November 14, 2022; February 15, 2023,  
 1-3 read first time and referred to Committee on Business & Commerce;  
 1-4 March 16, 2023, reported adversely, with favorable Committee  
 1-5 Substitute by the following vote: Yeas 11, Nays 0; March 16, 2023,  
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			

1-20 COMMITTEE SUBSTITUTE FOR S.B. No. 159 By: King

1-21 A BILL TO BE ENTITLED  
 1-22 AN ACT

1-23 relating to eligibility requirements for a certified public  
 1-24 accountant certificate and to take the uniform CPA examination.

1-25 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-26 SECTION 1. Section 901.252, Occupations Code, is amended to  
 1-27 read as follows:

1-28 Sec. 901.252. ELIGIBILITY REQUIREMENTS. To be eligible to  
 1-29 receive a certificate, a person must:

- 1-30 (1) satisfy the requirements of Section 901.253;
- 1-31 (2) complete at least 150 semester hours or  
 1-32 quarter-hour equivalents in board-recognized courses, including an  
 1-33 accounting concentration or equivalent courses that meet the  
 1-34 education requirements established under Section 901.254 or  
 1-35 901.255, as determined by board rule;

- 1-36 (3) pass the uniform CPA examination;
- 1-37 (4) meet the work experience requirements established

1-38 under Section 901.256; and

- 1-39 (5) pass an examination on the rules of professional  
 1-40 conduct as determined by board rule.

1-41 SECTION 2. Section 901.254, Occupations Code, is amended to  
 1-42 read as follows:

1-43 Sec. 901.254. EDUCATION REQUIREMENTS. (a) To be eligible  
 1-44 to take the uniform CPA examination, an applicant must:

- 1-45 (1) hold a baccalaureate or graduate degree, or its  
 1-46 equivalent as determined by board rule, conferred by a  
 1-47 board-recognized institution of higher education; and

- 1-48 (2) complete at least 120 [150] semester hours or  
 1-49 quarter-hour equivalents in board-recognized courses, including at  
 1-50 least 24 semester hours of [an] accounting [concentration] or  
 1-51 equivalent courses as determined by board rule.

1-52 (b) A rule adopted under Subsection (a)(2) may not require  
 1-53 that an applicant complete more than 21 semester hours of  
 1-54 upper-level accounting courses.

1-55 SECTION 3. Section 901.256(a), Occupations Code, is amended  
 1-56 to read as follows:

1-57 (a) To be eligible to receive a certificate, a person must  
 1-58 complete[+]

1-59 [~~(1) at least two years of work experience under the~~  
 1-60 ~~supervision of a certified public accountant, or~~

2-1 [~~2~~] at least one year of work experience acceptable  
2-2 to the board, including experience providing a service or advice  
2-3 involving accounting, attest services, management or financial  
2-4 advisory or consulting services, tax services, or other services  
2-5 the board considers appropriate for an accountant, if the person:

2-6 (1) [~~A~~] has completed at least 150 semester hours of  
2-7 college credits; or

2-8 (2) [~~B~~] holds a graduate degree.

2-9 SECTION 4. Sections 901.252 and 901.256(a), Occupations  
2-10 Code, as amended by this Act, apply only to an application for a  
2-11 public accountant certificate submitted on or after the effective  
2-12 date of this Act. An application for a public accountant  
2-13 certificate submitted before the effective date of this Act is  
2-14 governed by the law in effect on the date the application was  
2-15 submitted, and the former law is continued in effect for that  
2-16 purpose.

2-17 SECTION 5. Section 901.254, Occupations Code, as amended by  
2-18 this Act, applies only to an application to take an examination  
2-19 submitted on or after the effective date of this Act. An  
2-20 application to take an examination submitted before the effective  
2-21 date of this Act is governed by the law in effect on the date the  
2-22 application was submitted, and the former law is continued in  
2-23 effect for that purpose.

2-24 SECTION 6. This Act takes effect September 1, 2023.

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