

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION**

**March 5, 2023**

**TO:** Honorable Charles Schwertner, Chair, Senate Committee on Business & Commerce

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: SB159** by Perry (Relating to education requirements for an applicant to take the uniform CPA examination.), **As Introduced**

**No significant fiscal implication to the State is anticipated.**

It is assumed that any costs associated with the bill could be absorbed using existing resources.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 457 Board of Public Accountancy

**LBB Staff:** JMc, SZ, CMA