

## **BILL ANALYSIS**

Senate Research Center

S.B. 262  
By: Perry  
Business & Commerce  
2/14/2025  
As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

S.B. 262 creates an additional pathway by proposing an alternative to licensure for Certified Public Accountant (CPA) candidates in Texas. The requirements of the alternate pathway would include the following:

1. A baccalaureate degree with an accounting concentration or the completion of the necessary accounting and business courses;
2. Two years of applicable work experience, as determined by board rule;
3. The passage of the Uniform CPA exam.

S.B. 262 is proposed to attract more candidates to the declining CPA Profession. S.B. 262 increases flexibility, upholds standards, and broadens the pipeline into the profession.

As proposed, S.B. 262 amends current law relating to eligibility requirements to practice public accountancy.

### **RULEMAKING AUTHORITY**

Rulemaking authority is expressly granted to the Texas State Board of Public Accountancy in SECTION 5 of this bill.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 901.252, Occupations Code, as follows:

Sec. 901.252. ELIGIBILITY REQUIREMENTS. Requires a person, to be eligible to receive a certificate as a certified public accountant (certificate), to:

(1) makes no changes to this subdivision.

(2) complete:

(A) creates this paragraph from existing text and makes a conforming change; or

(B) a baccalaureate degree with an accounting concentration or equivalent courses that meet the education requirements established under Section 901.254 (Education Requirements), as determined by Texas State Board of Public Accountancy (TSBPA) rule; and

(3)-(5) makes no changes to these subdivisions.

SECTION 2. Amends Section 901.256, Occupations Code, by adding Subsection (a-1) to require a person, to be eligible to receive a certificate with a baccalaureate degree under Section 901.252(2)(B), to complete two years of experience as determined by TSBPA rule.

SECTION 3. Amends Section 901.258(a), Occupations Code, to authorize TSBPA to accept the completion of the uniform CPA examination given by the licensing authority of another state if

certain conditions are met, including if the applicant met the requirements in effect in this state, as determined by TSBPA rule, at the time the credit was earned.

SECTION 4. Amends Section 901.312(a), Occupations Code, as follows:

(a) Authorizes TSBPA to accept the partial completion of the uniform CPA examination given by the licensing authority of another state if certain conditions are met, including if, at the time the credit was earned, the applicant met the requirements in effect in the other state and the other state's standards are equal to or higher than the standards prescribed by Chapter 901 (Accountants) or a rule adopted under this chapter.

SECTION 5. Requires TSBPA, as soon as practicable after the effective date of this Act, to adopt rules as necessary to implement the changes in law made by this Act to Chapter 901, Occupations Code.

SECTION 6. Effective date: September 1, 2025.