

By: Perry, et al.  
(Button, et al.)

S.B. No. 522

A BILL TO BE ENTITLED

AN ACT

relating to the certification and regulation of certain out-of-state certified public accountants.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 901.259(a), Occupations Code, is amended to read as follows:

(a) The board shall issue a certificate to a person who holds a certificate or license issued by another state if the person:

(1) satisfies at least one of the following:

(A) ~~[holds a certificate or license as a certified public accountant from a state that the National Association of State Boards of Accountancy's National Qualification Appraisal Service has verified as having education, examination, and experience requirements for certification or licensure that are comparable to or exceed the requirements for licensure as a certified public accountant of The American Institute of Certified Public Accountants/National Association of State Boards of Accountancy Uniform Accountancy Act and the board determines that the licensure requirements of that Act are comparable to or exceed the licensure requirements of this chapter,~~

~~[(B) obtains from the National Association of State Boards of Accountancy's National Qualification Appraisal Service verification that the individual's education, examination,~~

1 ~~and experience qualifications are comparable to or exceed the~~  
2 ~~requirements for licensure as a certified public accountant of The~~  
3 ~~American Institute of Certified Public Accountants/National~~  
4 ~~Association of State Boards of Accountancy Uniform Accountancy Act~~  
5 ~~and the board determines that the licensure requirements of that~~  
6 ~~Act are comparable to or exceed the licensure requirements of this~~  
7 ~~chapter;~~

8                   ~~(C)~~ meets the requirements for issuance of a  
9 certificate in this state other than the requirement providing the  
10 grades necessary to pass the uniform CPA examination;

11                   (B) ~~(D)~~ met the requirements in effect for  
12 issuance of a certificate in this state on the date the person was  
13 issued a certificate by the other state; or

14                   (C) ~~(E)~~ has completed at least four years of  
15 experience practicing public accountancy, if the experience:

16                               (i) occurred after the person passed the  
17 uniform CPA examination and within the 10 years preceding the date  
18 of application; and

19                               (ii) satisfies requirements established by  
20 board rule; and

21                   (2) has met the continuing professional education  
22 requirements that apply to a license holder under this chapter for  
23 the three-year period preceding the date of application.

24                   SECTION 2. Section 901.462, Occupations Code, is amended by  
25 amending Subsections (a) and (b) and adding Subsections (e) and (f)  
26 to read as follows:

27                   (a) An individual who holds an active ~~a~~ certificate or

1 license as a certified public accountant issued by another state  
2 and whose principal place of business is not in this state may  
3 exercise all the privileges of certificate and license holders of  
4 this state without obtaining a certificate or license under this  
5 chapter if the individual:

6 (1) has passed the uniform CPA examination;

7 (2) has completed:

8 (A) a baccalaureate degree with at least 150  
9 semester hours and a concentration in accounting or equivalent  
10 courses;

11 (B) a graduate degree with a concentration in  
12 accounting or equivalent courses; or

13 (C) a baccalaureate degree with a concentration  
14 in accounting or equivalent courses; and

15 (3) at the time the individual's certificate or  
16 license was issued in the other state, had completed:

17 (A) at least one year of work experience, if  
18 licensed under an educational pathway comparable to Subdivision  
19 (2)(A) or (B); or

20 (B) at least two years of work experience, if  
21 licensed under an educational pathway comparable to Subdivision

22 (2)(C) [~~(1) the National Association of State Boards of~~  
23 ~~Accountancy's National Qualification Appraisal Service has~~  
24 ~~verified that the other state has education, examination, and~~  
25 ~~experience requirements for certification or licensure that are~~  
26 ~~comparable to or exceed the requirements for licensure as a~~  
27 ~~certified public accountant of The American Institute of Certified~~

1 ~~Public Accountants/National Association of State Boards of~~  
2 ~~Accountancy Uniform Accountancy Act and the board determines that~~  
3 ~~the licensure requirements of that Act are comparable to or exceed~~  
4 ~~the licensure requirements of this chapter; or~~

5 ~~(2) the individual obtains from the National~~  
6 ~~Association of State Boards of Accountancy's National~~  
7 ~~Qualification Appraisal Service verification that the individual's~~  
8 ~~education, examination, and experience qualifications are~~  
9 ~~comparable to or exceed the requirements for licensure as a~~  
10 ~~certified public accountant of The American Institute of Certified~~  
11 ~~Public Accountants/National Association of State Boards of~~  
12 ~~Accountancy Uniform Accountancy Act and the board determines that~~  
13 ~~the licensure requirements of that Act are comparable to or exceed~~  
14 ~~the licensure requirements of this chapter].~~

15 (b) An individual who meets the requirements of Subsection  
16 (a) [~~(a)(1) or (2)~~] and who offers or renders professional services  
17 in person or by mail, telephone, or electronic means may practice  
18 public accountancy in this state without notice to the board.

19 (e) Notwithstanding any other law, the board may prohibit an  
20 individual not licensed in this state from exercising the  
21 privileges of certificate and license holders of this state if the  
22 board determines the individual does not meet the requirements of  
23 Subsection (a).

24 (f) An individual who on December 31, 2024, held a  
25 certificate or license issued by another state and practiced under  
26 a privilege of this section in this state may exercise all the  
27 privileges of the holder of a certificate and license issued under

1 this chapter without obtaining a certificate or license in this  
2 state. To the extent that the individual exercises privileges as  
3 described by this subsection, the individual is subject to this  
4 chapter.

5         SECTION 3. This Act takes effect immediately if it receives  
6 a vote of two-thirds of all the members elected to each house, as  
7 provided by Section 39, Article III, Texas Constitution. If this  
8 Act does not receive the vote necessary for immediate effect, this  
9 Act takes effect September 1, 2025.