

By: Perry

S.B. No. 522

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the practice of accounting in this state by certain
3 certified public accountants licensed in other states.

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

5 SECTION 1. Section 901.462, Occupations Code, is amended by
6 amending Subsection (a) and adding Subsections (a-1), (e), and (f)
7 to read as follows:

8 (a) An individual who holds a certificate or license as a
9 certified public accountant issued by another state and whose
10 principal place of business is not in this state may exercise all
11 the privileges of certificate and license holders of this state
12 without obtaining a certificate or license under this chapter if:

13 (1) the [~~National Association of State Boards of~~
14 ~~Accountancy's National Qualification Appraisal Service has~~
15 ~~verified that the other state has education, examination, and~~
16 ~~experience requirements for certification or licensure that are~~
17 ~~comparable to or exceed the requirements for licensure as a~~
18 ~~certified public accountant of The American Institute of Certified~~
19 ~~Public Accountants/National Association of State Boards of~~
20 ~~Accountancy Uniform Accountancy Act and the]~~ board determines that
21 the licensure requirements in the other state [~~of that Act~~] are
22 comparable to or exceed the licensure requirements of this chapter;
23 or

24 (2) the individual:

1 (A) is certified or licensed in the other state
2 and is in good standing in the other state;

3 (B) has passed the uniform CPA examination;

4 (C) has completed:

5 (i) a baccalaureate degree with at least
6 150 semester hours with a concentration in accounting or equivalent
7 courses;

8 (ii) a graduate degree with a concentration
9 in accounting or equivalent courses; or

10 (iii) a baccalaureate degree with a
11 concentration in accounting or equivalent courses; and

12 (D) at the time the individual's certificate or
13 license was issued, had:

14 (i) not less than one year of work
15 experience if licensed under an educational pathway comparable to
16 Paragraph (C)(i) or (ii); or

17 (ii) not less than two years of work
18 experience if licensed under an educational pathway comparable to
19 Paragraph (C)(iii).

20 (a-1) In making a determination under Subsection (a)(1),
21 the board may use the resources provided by the National
22 Association of State Boards of Accountancy's National
23 Qualification Appraisal Service, if the appraisal service has
24 reviewed the education, examination, and experience requirements
25 for certification or licensure in the other state and compared them
26 to the requirements for licensure as a certified public accountant
27 in this state.

1 (e) Notwithstanding any other provision of law, the board
2 may prohibit an individual not licensed in this state from
3 exercising the privileges of certificate and license holders of
4 this state if the board determines that the individual has not met
5 the requirements provided under Subsection (a)(2).

6 (f) An individual who is certified or licensed in another
7 state as of January 1, 2025, maintains and exercises all the
8 privileges of certificate and license holders of this state without
9 obtaining a certificate or license of this state and shall be
10 subject to the provisions ~~[obtains from the National Association of~~
11 ~~State Boards of Accountancy's National Qualification Appraisal~~
12 ~~Service verification that the individual's education, examination,~~
13 ~~and experience qualifications are comparable to or exceed the~~
14 ~~requirements for licensure as a certified public accountant of The~~
15 ~~American Institute of Certified Public Accountants/National~~
16 ~~Association of State Boards of Accountancy Uniform Accountancy Act~~
17 ~~and the board determines that the licensure requirements of that~~
18 ~~Act are comparable to or exceed the licensure requirements]~~ of this
19 chapter.

20 SECTION 2. This Act takes effect September 1, 2025.