

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

**FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION**

**March 21, 2025**

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

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

**IN RE: SB522** by Perry (Relating to the practice of accounting in this state by certain certified public accountants licensed in other states.), **As Introduced**

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

The Board of Public Accountancy is a self-directed, semi-independent agency that is responsible for its costs of operations, prohibited from causing the General Revenue Fund to incur any cost, and not subject to the legislative budgeting process.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

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

**LBB Staff:** JMc, RStu, GDZ, DPE