



1 one of the regional accrediting associations or from a college or university  
2 determined by the Board to have standards that are substantially equivalent to  
3 a regionally accredited institution. The degree studies shall include a  
4 concentration in accounting as prescribed by the Board or shall be  
5 supplemented with courses that are determined by the Board to be  
6 substantially equivalent to a concentration in accounting.

7 The Board may, in its discretion, waive the education requirement of any  
8 candidate if the Board is satisfied from the result of a special written  
9 examination given the candidate by the Board to test the candidate's  
10 educational qualifications that the candidate is as well qualified as if the  
11 candidate met the education requirements specified above. The Board may  
12 provide by regulation for the general scope of such examinations and may  
13 obtain such advice and assistance as it deems appropriate to assist it in  
14 preparing, administering and grading such special examinations.

15 To be eligible to receive a certificate of qualification to practice as a  
16 certified public accountant, a person shall submit evidence satisfactory to the  
17 Board that:

18 a. The person meets one of the following educational requirements:

19 1. The person has completed 150 semester hours and received a  
20 ~~bachelors~~ bachelor's or higher degree with a concentration in  
21 accounting and other courses that the Board may require from  
22 a college or university that is accredited by a regional  
23 accrediting association or from a college or university  
24 determined by the Board to have standards that are  
25 substantially equivalent to those of a regionally accredited  
26 institution.

27 2. The person has received a bachelor's degree with a  
28 concentration in accounting and other courses that the Board  
29 may require from a college or university that is either  
30 accredited by a regional accrediting association or determined  
31 by the Board to have standards substantially equivalent to  
32 those of a regionally accredited institution.

33 b. The person has the endorsement as to the person's eligibility of three  
34 certified public accountants who currently hold licenses in any state or  
35 territory of the United States or the District of Columbia.

36 c. The person has one of the following:

37 1. ~~One year's-Only~~ as to those persons applying for a certificate  
38 based on the educational requirements of sub-sub-subdivision  
39 1. of sub-subdivision a. of this subdivision, one year of  
40 experience in the field of accounting under the direct  
41 supervision of a certified public accountant who currently  
42 holds a valid license in any state or territory of the United  
43 States or the District of Columbia.

44 1a. Only as to those persons applying for a certificate based on the  
45 educational requirements of sub-sub-subdivision 2. of  
46 sub-subdivision a. of this subdivision, two years of experience  
47 in the field of accounting under the direct supervision of a  
48 certified public accountant who currently holds a valid license  
49 in any state or territory of the United States or the District of  
50 Columbia.

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2. Four years of experience teaching accounting in a four-year college or university accredited by one of the regional accrediting associations or in a college or university determined by the Board to have standards substantially equivalent to a regionally accredited institution.
  3. Four years of experience in the field of accounting.
  4. Four years of experience teaching college transfer accounting courses at a community college or technical institute accredited by one of the regional accrediting associations.
  5. Any combination of such experience determined by the Board to be substantially equivalent to the foregoing.
- The Board may permit persons otherwise eligible to take its examinations and withhold certificates until the person has had the required experience.

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**SECTION 1.(b)** The State Board of Certified Public Accountant Examiners may adopt rules to implement the provisions of this section.

**SECTION 2.** This act becomes effective January 1, 2026.