



SENATE BILL 321: Accounting Workforce Development Act.

2025-2026 General Assembly

Committee:	Senate Rules and Operations of the Senate	Date:	April 1, 2025
Introduced by:	Sens. Britt, Overcash, Lazzara	Prepared by:	Bill Patterson
Analysis of:	First Edition		Staff Attorney

OVERVIEW: *Senate Bill 321 would modify the education and work experience required to be licensed as a certified public accountant.*

CURRENT LAW: A person seeking to practice as a certified public accountant (CPA) in this State must be licensed by the State Board of Certified Public Accountant Examiners (Board). Under current law, the education and work experience required to be licensed are satisfied by an applicant who:

- Has completed 150 semester hours and has received a bachelor's degree from an accredited college or university with a concentration in accounting and other courses that the Board may require; and
- Has one year of experience in the field of accounting under the direct supervision of a CPA who is currently licensed in any state or territory of the United States or the District of Columbia.

BILL ANALYSIS: Section 1(a) of the bill would provide that the education and work experience required for licensure also can be satisfied by an applicant who:

- Has received a bachelor's or higher degree from an accredited college or university with a concentration in accounting and other courses that the Board may require; and
- Has two years of experience in the field of accounting under the direct supervision of a CPA who is currently licensed in any state or territory of the United States or the District of Columbia.

Section 1(b) would authorize the Board to adopt rules implementing these provisions.

EFFECTIVE DATE: This act would become effective January 1, 2026.

Kara McCraw
Director



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Legislative Analysis
Division
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