



# SENATE BILL 321: Accounting Workforce Development Act.

*2025-2026 General Assembly*

**Analysis of:** S.L. 2025-35

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**Prepared by:** Legislative Analysis  
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S.L. 2025-35 (Senate Bill 321) authorizes a person seeking to practice as a certified public accountant (CPA) to satisfy the education and work experience requirements for licensure by (i) receiving a bachelor's or higher degree from an accredited college or university with a concentration in accounting and other courses that the State Board of Certified Public Accountant Examiners may require and (ii) having 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.

This act becomes effective January 1, 2026.

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