

HOUSE No. 4356

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, August 7, 2025.

The committee on Consumer Protection and Professional Licensure, to whom was referred the petition (accompanied by bill, House, No. 352) of Mark J. Cusack and Thomas M. Stanley for legislation to further regulate the licensing of certified public accountant, reports recommending that the accompanying bill (House, No. 4356) ought to pass.

For the committee,

TACKEY CHAN.

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**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act relative to modernizing the pathway to becoming a certified public accountant.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 87A1/2 of chapter 112 of the General Laws, as appearing in the
2 2022 Official Edition, is hereby amended by striking out subsection (e) and inserting in place
3 thereof the following subsection:-

4 (e) The educational and experience requirement for a certificate shall be one of the
5 following: (i) a bachelor’s degree or its equivalent from a college or university approved by the
6 board and two years of full-time experience, or the equivalent approved by the board; or (ii) a
7 bachelor’s degree with 30 semester hours of additional education from a college or university
8 approved by the board and one year of full-time experience, or the equivalent approved by the
9 board; or (iii) a master’s degree or its equivalent from a college or university approved by the
10 board, and one year of full-time experience, or the equivalent approved by the board. The
11 educational requirements to take the examination required to be passed as a condition for the
12 granting of a certificate shall be set forth in regulations promulgated by the board.

13 SECTION 2. Subsection (d)(2) of section 87B of said chapter 112, as so appearing, is
14 hereby amended by striking out clauses (A) and (B), in lines 35-43, and inserting in place thereof
15 the following clauses:-

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

17 (B) has passed the Uniform Certified Public Accountant Examination and has completed
18 the education requirements listed in subsection (e) of section 87A1/2; or

19 SECTION 3. Said section 87B is hereby further amended by striking out subsection
20 (h)(2), and inserting in place thereof the following subsection:-

21 (h)(2) A person whose principal place of business is outside the commonwealth shall be
22 deemed to have qualifications substantially equivalent to the commonwealth's requirements for
23 the practice of public accountancy and shall be authorized to engage in the practice of certified
24 public accountancy in the commonwealth, including offering and rendering professional
25 services, whether in person or by mail, telephone or electronic means, if such person holds: (i) a
26 valid license as a certified public accountant issued by any other state: provided that the
27 individual has met the education and experience requirements listed in subsection (e) of 87A1/2
28 and has passed the Uniform Certified Public Accountant Examination or exceed the licensure
29 requirements of this chapter or approved by the board. Notwithstanding any other provision of
30 law, no notice or other submission shall be required by any individual who offers or renders
31 professional services under this section, whether in person or by mail, telephone, or electronic
32 means. An individual who practices in this state pursuant to this section consents, as a condition
33 of the grant of such practice privilege: to the personal and subject matter jurisdiction and
34 disciplinary authority of the board; to comply with this section and the board's rules; that in the

35 event the individual's license from the other state is no longer valid, the individual will cease
36 offering or rendering professional services in the commonwealth individually or on behalf of a
37 firm; provided, however, that any person who has passed the Uniform Certified Public
38 Accountant Examination and holds a valid certified public accountant certificate issued by any
39 other state prior to December 31, 2024 shall be deemed exempt from the education requirements
40 in subsection (e) of section 87A1/2. Any person who qualifies for the practice privilege pursuant
41 to this subsection may exercise such privilege in the commonwealth, without limitation on the
42 period of time within which such person may so practice in the commonwealth as long as such
43 person remains qualified pursuant to this subsection, and shall not be required to obtain a
44 certificate or license pursuant to this section, except as provided in this subsection, submit any
45 other notice to the board or obtain a temporary practice permit from, or pay any fee to the board.

46 SECTION 4. Sections 1 and 2 shall take effect on January 1, 2026.

47 SECTION 5. Except as otherwise specified, this act shall take effect upon its passage.