

**HOUSE . . . . . No.**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Mark J. Cusack***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

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

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Mark J. Cusack</i>	<i>5th Norfolk</i>	<i>1/14/2025</i>

**HOUSE . . . . . No.**

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[Pin Slip]

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**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**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 subsection (e) and inserting in place thereof  
3 the following subsection:-

4 (e) The educational and experience requirement for a certificate shall be one of the  
5 following:

6 (i) a bachelor’s degree or its equivalent from a college or university approved by the  
7 board and two years of full-time experience, or the equivalent approved by the board; or

8 (ii) a bachelor’s degree with 30 semester hours of additional education from a college or  
9 university approved by the board and one of full-time experience, or the equivalent approved by  
10 the board; or

11 (iii) a master’s degree or its equivalent from a college or university approved by the  
12 board, and one year of full-time experience, or the equivalent approved by the board

13 Educational requirements to take the uniform CPA examination shall be set forth in  
14 regulations promulgated by the board.

15 SECTION 2. Subsection (d)(2) of section 87B of said chapter 112, as so appearing, is  
16 hereby amended by striking out lines 35-43 and replacing it with the following:-

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

18 (B) has passed the uniform CPA examination and has completed the education  
19 requirements listed in subsection (e) of section 87A1/2 of chapter 112; and

20 SECTION 3. Said section 87B is hereby further amended by striking out, in lines 79-97,  
21 the following words:-

22 “any state which the National Qualification Appraisal Service of the National Association  
23 of State Boards of Accountancy, hereinafter referred to as the NASBA, has verified to be in  
24 substantial equivalence with the certified public accountant licensure requirements of the  
25 Uniform Accountancy Act published jointly by the NASBA and the American Institute of  
26 Certified Public Accountants, hereinafter referred to as the AICPA, if such state has adopted and  
27 implemented a 150 hour educational requirement as a qualification for initial licensure as a  
28 certified public accountant; or (ii) a valid license as a certified public accountant issued by any  
29 state which the National Qualification Appraisal Service of the NASBA has not verified to be in  
30 substantial equivalence with the certified public accountant licensure requirements of the  
31 AICPA/NASBA Uniform Accountancy Act, if such person has obtained, from the National  
32 Qualification Appraisal Service of the NASBA, verification that such person's certified public  
33 accountant qualifications are substantially equivalent to the certified public accountant licensure  
34 requirements of the AICPA/NASBA Uniform Accountancy Act;”

35 and inserting in place thereof, in line 79, after the word “by,” the following words:-

36 “any other state: provided that the individual has met the education and experience  
37 requirements listed in subsection (e) of 87A1/2 of Chapter 112 and has passed the Uniform  
38 Certified Public Accountant Examination or exceed the licensure requirements of this chapter or  
39 approved by the board. Notwithstanding any other provision of law, no notice or other  
40 submission shall be required by any individual who offers or renders professional services under  
41 this section, whether in person or by mail, telephone, or electronic means. An individual who  
42 practices in this state pursuant to this section consents, as a condition of the grant of such  
43 practice privilege: to the personal and subject matter jurisdiction and disciplinary authority of the  
44 Board; to comply with this Act and the Board’s rules; that in the event the individual’s license  
45 from the other state is no longer valid, the individual will cease offering or rendering  
46 professional services in this state individually or on behalf of a firm.”

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

48 SECTION 5. Section 3 shall take effect immediately upon passage of this act.