

SENATE No. 2946

The Commonwealth of Massachusetts

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

SENATE, February 5, 2026.

The committee on Senate Ways and Means to whom was referred the Senate Bill relative to modernizing the pathway to becoming a certified public accountant (Senate, No. 209), - reports, recommending that the same ought to pass with an amendment substituting a new draft with the same title (Senate, No. 2946).

For the committee,
Michael J. Rodrigues

SENATE No. 2946

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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 2024 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 requirements for a certificate shall be at least 1 of the
5 following:

6 (i) a bachelor's degree or its equivalent from a college or university approved by the
7 board and 2 years of full-time experience or the equivalent approved by the board;

8 (ii) a bachelor's degree with 30 semester hours of additional education from a college or
9 university approved by the board and 1 year of full-time experience or the equivalent approved
10 by the board; or

11 (iii) a master's degree or its equivalent from a college or university approved by the
12 board and 1 year of full-time experience or the equivalent approved by the board.

13 The educational requirements to take the examination required to be passed as a
14 condition for the granting of a certificate shall be set forth in regulations promulgated by the
15 board.

16 SECTION 2. Paragraph (1) of subsection (d) of section 87B of said chapter 112, as so
17 appearing, is hereby amended by inserting after the word “commonwealth;”, in line 33, the
18 following word:- and.

19 SECTION 3. Paragraph (2) of said subsection (d) of said section 87B of said chapter 112,
20 as so appearing, is hereby amended by striking out clauses (A) to (C), inclusive, and inserting in
21 place thereof the following 3 clauses:-

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

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

25 (C) had 4 years of experience in the practice of public accountancy or equivalent,
26 meeting requirements prescribed by the board by rule, after passing the examination upon which
27 their certificate was based within the 10 years immediately preceding their application.

28 SECTION 4. Said subsection (d) of said section 87B of said chapter 112, as so appearing,
29 is hereby further amended by striking out paragraph (3).

30 SECTION 5. Subsection (h) of said section 87B of said chapter 112, as so appearing, is
31 hereby further amended by striking out paragraph (2) and inserting in place thereof the following
32 paragraph:-

(h)(2) A person whose principal place of business is outside the commonwealth shall be deemed to have qualifications substantially equivalent to the commonwealth's requirements for the practice of public accountancy and may engage in the practice of certified public accountancy in the commonwealth, including offering and rendering professional services, whether in person or by mail, telephone or electronic means, if such person holds a valid license as a certified public accountant issued by another state; provided, however, that the person has met the educational and experience requirements listed in subsection (e) of section 87A1/2 and has passed the Uniform Certified Public Accountant Examination or exceeded the licensure requirements of this chapter; provided further, that any person who has passed the Uniform Certified Public Accountant Examination and holds a valid certified public accountant certificate issued by another state on or before December 31, 2025, shall be exempt from the educational requirements in said subsection (e) of said section 87A1/2. Any person who qualifies for the practice privilege pursuant to this subsection may exercise such privilege in the commonwealth without limitation on the period of time within which such person may so practice in the commonwealth if such person remains qualified pursuant to this subsection; provided, however, that such person shall not be required to obtain a certificate or license pursuant to this section, except as provided in this subsection, submit any other notice to the board or obtain a temporary practice permit from or pay any fee to the board.

SECTION 6. This act shall take effect on January 1, 2027.