

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

John J. Cronin

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:

John J. Cronin

DISTRICT/ADDRESS:

Worcester and Middlesex

SENATE No.

[Pin Slip]

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, is hereby amended by striking subsection (e)
2 and adding the following:

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

5 (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

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

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

12 Section 2. Section 87A1/2 of Chapter 112, is hereby amended by adding in the following
13 after subsection (e):

14 “(f) Educational requirements to take the uniform CPA examination shall be set forth in
15 regulations promulgated by the board.”

16 Section 3. Section 87A1/2 of Chapter 112, is hereby amended by striking the (f) and
17 amending it to: “(g)”.

18 Section 4. Section 87A1/2 of Chapter 112, is hereby amended by striking the (g) and
19 amending it to: “(h)”.

20 Section 5. Section 87A1/2 of Chapter 112, is hereby amended by striking the (h) and
21 amending it to: “(j)”.

22 Section 6. Section 87B of Chapter 112, is hereby amended by striking out (A), (B) and
23 (C) and replacing them with the following after the wording, “(2) The applicant”:

24 “is certified or licensed and is in good standing; has passed the uniform CPA examination
25 and has completed the education requirements listed in subsection (e) in Section 87A1/2 of
26 Chapter 112.

27 Section 7. Section 87B of Chapter 112, is hereby amended in subsection (h)(2) by
28 striking out the following language:

29 “any state which the National Qualification Appraisal Service of the National Association
30 of State Boards of Accountancy, hereinafter referred to as the NASBA, has verified to be in
31 substantial equivalence with the certified public accountant licensure requirements of the
32 Uniform Accountancy Act published jointly by the NASBA and the American Institute of

33 Certified Public Accountants, hereinafter referred to as the AICPA, if such state has adopted and
34 implemented a 150 hour educational requirement as a qualification for initial licensure as a
35 certified public accountant; or (ii) a valid license as a certified public accountant issued by any
36 state which the National Qualification Appraisal Service of the NASBA has not verified to be in
37 substantial equivalence with the certified public accountant licensure requirements of the
38 AICPA/NASBA Uniform Accountancy Act, if such person has obtained, from the National
39 Qualification Appraisal Service of the NASBA, verification that such person's certified public
40 accountant qualifications are substantially equivalent to the certified public accountant licensure
41 requirements of the AICPA/NASBA Uniform Accountancy Act;” and replacing it with the
42 following language after the wording, “valid license as a certified public accountant issued”:

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

54 Section 8. Sections 1-6 in this act shall take effect on January 1, 2026, and apply on or
55 after this date. Section 7 in this act shall take effect immediately upon its approval.