

Joint Committee on Consumer Protection and Professional Licensure 2025-2026 (194th) Bill Summary

<u>BILL NUMBER:</u>	H352
<u>TITLE:</u>	An Act relative to modernizing the pathway to becoming a certified public accountant
<u>SPONSOR(S):</u>	Cusack, Mark
<u>HEARING DATE:</u>	June 2, 2025
<u>REPORTING DEADLINE:</u>	August 1, 2025

CURRENT LAW

Chapter 112 of the Massachusetts General Laws establishes and regulates the registration of certain professions and occupations. Section 87A1/2 of said chapter oversees the Board of Public Accountancy, including enumeration of its powers and rules, as well as regulating certification of certified public accountants. Candidates in Massachusetts must meet the following criteria to become a Certified Public Accountant (CPA): (i) a bachelor's degree and 150 college credits, including 30 credit hours in accounting and 24 credit hours in general business; (ii) one year (i.e. 2000 hours) of experience in public accounting or three years in non-public accounting; and (iii) pass the four sections of the Uniform CPA Exam within 30 months.

Section 87B of said chapter oversees the licensing of individuals for public accountancy, including reciprocal licensure in other states which the National Qualification Appraisal Service of the National Association of State Boards of Accountancy has verified to be in equivalence with the accountant licensure requirements of the Uniform Accountancy Act.

SUMMARY

This legislation seeks to maintain the current criteria for becoming a CPA, while as of January 1, 2026, creating an alternative pathway for individuals seeking licensure by requiring: (i) a bachelor's degree with 30 credit accounting hours and 24 credit general business hours; (ii) two years of relevant work experience; and (iii) passage of the four sections of the Uniform CPA Exam within 30 months. Further, upon the bill's passage, accountants licensed in other states would be permitted to be licensed in the Commonwealth if having met the education and exam requirements, and consent to the authority of the Board.