

1-1 By: Perry S.B. No. 262
1-2 (In the Senate - Filed November 12, 2024; February 3, 2025,
1-3 read first time and referred to Committee on Business & Commerce;
1-4 March 4, 2025, reported adversely, with favorable Committee
1-5 Substitute by the following vote: Yeas 11, Nays 0; March 4, 2025,
1-6 sent to printer.)

1-7	COMMITTEE VOTE				
1-8		Yea	Nay	Absent	PNV
1-9	Schwertner	X			
1-10	King	X			
1-11	Blanco	X			
1-12	Campbell	X			
1-13	Creighton	X			
1-14	Johnson	X			
1-15	Kolkhorst	X			
1-16	Menéndez	X			
1-17	Middleton	X			
1-18	Nichols	X			
1-19	Zaffirini	X			

1-20 COMMITTEE SUBSTITUTE FOR S.B. No. 262 By: King

1-21 A BILL TO BE ENTITLED
1-22 AN ACT

1-23 relating to eligibility requirements to practice public
1-24 accountancy.
1-25 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
1-26 SECTION 1. Section 901.252, Occupations Code, is amended to
1-27 read as follows:
1-28 Sec. 901.252. ELIGIBILITY REQUIREMENTS. To be eligible to
1-29 receive a certificate, a person must:
1-30 (1) satisfy the requirements of Section 901.253;
1-31 (2) complete:
1-32 (A) at least 150 semester hours or quarter-hour
1-33 equivalents in board-recognized courses, including an accounting
1-34 concentration or equivalent courses that meet the education
1-35 requirements established under Section 901.254, as determined by
1-36 board rule; or
1-37 (B) a baccalaureate degree with an accounting
1-38 concentration or equivalent courses that meet the education
1-39 requirements established under Section 901.254, as determined by
1-40 board rule;
1-41 (3) pass the uniform CPA examination;
1-42 (4) meet the work experience requirements established
1-43 under Section 901.256; and
1-44 (5) pass an examination on the rules of professional
1-45 conduct as determined by board rule.
1-46 SECTION 2. Section 901.256, Occupations Code, is amended by
1-47 adding Subsection (a-1) to read as follows:
1-48 (a-1) To be eligible to receive a certificate with a
1-49 baccalaureate degree under Section 901.252(2)(B), a person must
1-50 complete two years of experience as determined by board rule.
1-51 SECTION 3. Section 901.258(a), Occupations Code, is amended
1-52 to read as follows:
1-53 (a) The board may accept the completion of the uniform CPA
1-54 examination given by the licensing authority of another state if:
1-55 (1) the examination was prepared and graded by the
1-56 American Institute of Certified Public Accountants or, if doing so
1-57 would result in a greater degree of reciprocity with the
1-58 examination results of other states, the National Association of
1-59 State Boards of Accountancy; and
1-60 (2) the applicant met the requirements in effect in

2-1 this state, as determined by board rule, at the time the credit was
2-2 earned.

2-3 SECTION 4. Section 901.312(a), Occupations Code, is amended
2-4 to read as follows:

2-5 (a) The board may accept the partial completion of the
2-6 uniform CPA examination given by the licensing authority of another
2-7 state if:

2-8 (1) the examination was prepared and graded by the
2-9 American Institute of Certified Public Accountants or, if doing so
2-10 would result in a greater degree of reciprocity with the
2-11 examination results of other states, the National Association of
2-12 State Boards of Accountancy;

2-13 (2) the credit is active in the other state; and

2-14 (3) at the time the credit was earned, the applicant
2-15 met the requirements in effect in the other state and the other
2-16 state's standards are equal to or higher than the standards
2-17 prescribed by this chapter or a rule adopted under this chapter.

2-18 SECTION 5. As soon as practicable after the effective date
2-19 of this Act, the Texas State Board of Public Accountancy shall adopt
2-20 rules as necessary to implement the changes in law made by this Act
2-21 to Chapter 901, Occupations Code.

2-22 SECTION 6. This Act takes effect January 1, 2027.

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