

The Public Accountancy Act
Chapter 901 of the Occupations Code

2025 Amendments

The 89th Texas Legislature, 2025, made amendments to:

- **Section 901.252**
- **Section 901.256**, added **(a-1)**
- **Section 901.258(a)**
- **Section 901.259(a)**
- **Section 901.312(a)**
- **Section 901.462(a)**, and **(b)**, added **(e)** and **(f)**

Sec. 901.252. ELIGIBILITY REQUIREMENTS. (p. 23) ***Effective August 1, 2026**

To be eligible to receive a certificate, a person must:

- (1) satisfy the requirements of Section 901.253;
- (2) complete:
 - (A) at least 150 semester hours or quarter-hour equivalents in board-recognized courses, including an accounting concentration or equivalent courses that meet the education requirements established under Section 901.254, as determined by board rule; or
 - (B) a baccalaureate degree with an accounting concentration or equivalent courses that meet the education requirements established under Section 901.254, as determined by board rule;
- (3) pass the uniform CPA examination;
- (4) meet the work experience requirements established under Section 901.256; and
- (5) pass an examination on the rules of professional conduct as determined by board rule.

Sec. 901.256. WORK EXPERIENCE REQUIREMENTS. (p. 24) ***Effective August 1, 2026**

- (a-1) To be eligible to receive a certificate with a baccalaureate degree under Section 901.252(2)(B), a person must complete two years of experience as determined by board rule.

Sec. 901.258. TRANSFER OF COMPLETE EXAMINATION CREDIT BETWEEN STATES.

(p. 24) ***Effective August 1, 2026**

- (a) The board may accept the completion of the uniform CPA examination given by the licensing authority of another state if:
 - (1) the examination was prepared and graded by the American Institute of Certified Public Accountants or, if doing so would result in a greater degree of reciprocity with the examination results of other states, the National Association of State Boards of Accountancy; and
 - (2) the applicant met the requirements in effect in this state, as determined by board rule, at the time the credit was earned.

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Sec. 901.259. CERTIFICATION BASED ON RECIPROCITY. (p.25) ***Effective Sept. 1, 2025**

- (a) The board shall issue a certificate to a person who holds a certificate or license issued by another state if the person:
- (1) satisfies at least one of the following:
 - (A) ~~holds a certificate or license as a certified public accountant from a state that the National Association of State Boards of Accountancy's National Qualification Appraisal Service has verified as having education, examination, and experience requirements for certification or licensure that are comparable to or exceed the requirements for licensure as a certified public accountant of The American Institute of Certified Public Accountants/National Association of State Boards of Accountancy Uniform Accountancy Act and the board determines that the licensure requirements of that Act are comparable to or exceed the licensure requirements of this chapter;~~
 - (B) ~~obtains from the National Association of State Boards of Accountancy's National Qualification Appraisal Service verification that the individual's education, examination, and experience qualifications are comparable to or exceed the requirements for licensure as a certified public accountant of The American Institute of Certified Public Accountants/National Association of State Boards of Accountancy Uniform Accountancy Act and the board determines that the licensure requirements of that Act are comparable to or exceed the licensure requirements of this chapter;~~
 - (C) meets the requirements for issuance of a certificate in this state other than the requirement providing the grades necessary to pass the uniform CPA examination;
 - (B) (D) met the requirements in effect for issuance of a certificate in this state on the date the person was issued a certificate by the other state; or
 - (C) (E) has completed at least four years of experience practicing public accountancy, if the experience:
 - (i) occurred after the person passed the uniform CPA examination and within the 10 years preceding the date of application; and
 - (ii) satisfies requirements established by board rule; and
 - (2) has met the continuing professional education requirements that apply to a license holder under this chapter for the three-year period preceding the date of application.

Sec. 901.312. TRANSFER OF PARTIAL EXAMINATION CREDIT BETWEEN STATES. (p.29)
***Effective August 1, 2026**

- (a) The board may accept the partial completion of the uniform CPA examination given by the licensing authority of another state if:
- (1) the examination was prepared and graded by the American Institute of Certified Public Accountants or, if doing so would result in a greater degree of reciprocity with the examination results of other states, the National Association of State Boards of Accountancy;
 - (2) the credit is active in the other state; and
 - (3) at the time the credit was earned, the applicant met the requirements in effect in the other state and the other state's standards are equal to or higher than the standards prescribed by this chapter or a rule adopted under this chapter.

Sec. 901.462. PRACTICE BY OUT-OF-STATE PRACTITIONER WITH SUBSTANTIALLY EQUIVALENT QUALIFICATIONS. (p. 43) *Effective September 1, 2025

- (a) An individual who holds an active certificate or license as a certified public accountant issued by another state and whose principal place of business is not in this state may exercise all the privileges of certificate and license holders of this state without obtaining a certificate or license under this chapter if the individual:
- (1) has passed the uniform CPA examination;
 - (2) has completed:
 - (A) a baccalaureate degree with at least 150 semester hours and a concentration in accounting or equivalent courses;
 - (B) a graduate degree with a concentration in accounting or equivalent courses;
 - or
 - (C) a baccalaureate degree with a concentration in accounting or equivalent courses; and
 - (3) at the time the individual's certificate or license was issued in the other state, had completed:
 - (A) at least one year of work experience, if licensed under an educational pathway comparable to Subdivision (2)(A) or (B); or
 - (B) at least two years of work experience, if licensed under an educational pathway comparable to Subdivision (2)(C)
 - ~~(1) the National Association of State Boards of Accountancy's National Qualification Appraisal Service has verified that the other state has education, examination, and experience requirements for certification or licensure that are comparable to or exceed the requirements for licensure as a certified public accountant of The American Institute of Certified Public Accountants/National Association of State Boards of Accountancy Uniform Accountancy Act and the board determines that the licensure requirements of that Act are comparable to or exceed the licensure requirements of this chapter; or~~
 - ~~(2) the individual obtains from the National Association of State Boards of Accountancy's National Qualification Appraisal Service verification that the individual's education, examination, and experience qualifications are comparable to or exceed the requirements for licensure as a certified public accountant of The American Institute of Certified Public Accountants/National Association of State Boards of Accountancy Uniform Accountancy Act and the board determines that the licensure requirements of that Act are comparable to or exceed the licensure requirements of this chapter.~~
- (b) An individual who meets the requirements of Subsection (a) ~~(a)(1) or (2)~~ and who offers or renders professional services in person or by mail, telephone, or electronic means may practice public accountancy in this state without notice to the board.
- (e) Notwithstanding any other law, the board may prohibit an individual not licensed in this state from exercising the privileges of certificate and license holders of this state if the board determines the individual does not meet the requirements of Subsection (a).
- (f) An individual who on December 31, 2024, held a certificate or license issued by another state and practiced under a privilege of this section in this state may exercise all the privileges of the holder of a certificate and license issued under this chapter without obtaining a certificate or license in this state. To the extent that the individual exercises privileges as described by this subsection, the individual is subject to this chapter.