

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 POLICY COMMITTEE
RECOMMENDATION
4 FOR
HOUSE BILL NO. 4317

5 By: Kendrix

6
7
8 POLICY COMMITTEE RECOMMENDATION

9 An Act relating to professions and occupations;
10 amending 59 O.S. 2021, Section 15.8, as last amended
11 by Section 2, Chapter 192, O.S.L. 2025 (59 O.S. Supp.
12 2025, Section 15.8), which relates to qualifications
13 to take an examination for accounting; modifying
14 educational requirements; providing a time frame;
15 describing educational course requirements;
16 amending 59 O.S. 2021, Section 15.9, as last amended
17 by Section 2, Chapter 192, O.S.L. 2025 (59 O.S. Supp.
18 2025, Section 15.9), which relates to issuing
19 accounting certificates; modifying educational
20 eligibility requirements to align with Uniform
Accountancy Act; amending 59 O.S. 2021, Section
15.12A, as last amended by Section 3, Chapter 26,
O.S.L. 2023 (59 O.S. Supp. 2025, Section
15.12A), which relates to out-of-state licensed
accounting business; providing pathway for in-state
licensure; amending 59 O.S. 2021, Section 15.13, as
last amended by Section 6, Chapter 26, O.S.L. 2025
(59 O.S. Supp. 2025, Section 15.13), which relates to
public accounting certificates; modifying required
documents for application; and providing an effective
date.

21
22 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

23
24

1 SECTION 1. AMENDATORY 59 O.S. 2021, Section 15.8, as
2 last amended by Section 2, Chapter 192, O.S.L. 2025 (59 O.S. Supp.
3 2025, Section 15.8), is amended to read as follows:

4 Section 15.8. A. A qualification applicant to qualify as a
5 candidate for examination shall file an application for
6 qualification in a format approved by the Oklahoma Accountancy
7 Board. The fee for the qualification application shall be
8 determined by the Board and shall not exceed Three Hundred Dollars
9 (\$300.00). Every qualification applicant ~~to qualify as a candidate~~
10 ~~for the certificate of certified public accountant shall meet the~~
11 ~~education and experience requirements, except as otherwise provided~~
12 ~~in this section, at the time of filing the application for~~
13 qualification, shall meet the education requirements as provided in
14 this section.

15 B. ~~On or after November 1, 2025, every qualification applicant~~
16 ~~to qualify as a candidate for examination for the certificate of~~
17 ~~certified public accountant shall have at least one hundred twenty~~
18 ~~(120) semester hours, or the equivalent thereof, of college~~
19 ~~education including a baccalaureate or higher degree, or the~~
20 ~~equivalent thereof, conferred by a college or university acceptable~~
21 ~~to the Board from an accredited four-year college or university in~~
22 ~~this state or any other accredited four-year college or university~~
23 ~~recognized by the Board. The total educational program of the~~
24 ~~applicant for examination shall include an accounting concentration~~

1 or its equivalent as determined acceptable by the Board which shall
2 include not less than twenty four (24) semester hours, or the
3 equivalent thereof, in accounting courses above principles of
4 accounting or introductory accounting, with at least one course in
5 auditing or assurance; the remaining accounting courses shall be
6 selected from financial accounting, accounting theory,
7 cost/managerial accounting, federal income tax, governmental, not-
8 for-profit accounting, accounting information systems, accounting
9 history and other accounting electives; at least nine (9) semester
10 hours shall be from any or all of the subjects of economics,
11 statistics, business law, finance, business management, marketing,
12 business communication, risk management, insurance, management
13 information systems, or computer science at the upper-division level
14 of college or above or the equivalent of such subjects as determined
15 by the Board; all the remaining semester hours, if any, shall be
16 elective.

17 C. The costs associated with the national criminal history
18 record check shall be paid by the applicant.

19 B. On or after November 1, 2026, every qualification applicant
20 to qualify as a candidate for examination for the certificate of
21 certified public accountant shall have at least a baccalaureate or
22 higher degree, or the equivalent thereof, conferred by a college or
23 university acceptable to the Board from an accredited college or
24 university in this state or any other accredited college or

1 university recognized by the Board. The total educational program
2 of the applicant for examination shall include an accounting
3 concentration or its equivalent as determined acceptable by the
4 Board, provided that the educational program shall include one of
5 the following:

6 1. On or after November 1, 2026, and no later than May 31,
7 2030, not less than twenty-four (24) semester hours, or the
8 equivalent thereof, in accounting courses above principles of
9 accounting or introductory accounting, with at least one course in
10 auditing or assurance; the remaining accounting courses shall be
11 selected from financial accounting, accounting theory,
12 cost/managerial accounting, federal income tax, governmental, not-
13 for-profit accounting, accounting information systems, accounting
14 history and other accounting electives; at least nine (9) semester
15 hours shall be from any or all of the subjects of economics,
16 statistics, business law, finance, business management, marketing,
17 business communication, risk management, insurance, management
18 information systems, or computer science at the upper-division level
19 of college or above or the equivalent of such subjects as determined
20 by the Board; all the remaining semester hours, if any, shall be
21 elective; or

22 2. On or after November 1, 2026, not less than twenty-four (24)
23 semester hours, or the equivalent thereof, in accounting courses
24 above principles of accounting or introductory accounting, with at

1 least one course in auditing or assurance; the remaining accounting
2 courses shall be selected from financial accounting, accounting
3 theory, cost/managerial accounting, federal income tax,
4 governmental, not-for-profit accounting, accounting information
5 systems, accounting history and other accounting electives; at least
6 twenty-four (24) semester hours shall be from any or all of the
7 subjects of economics, statistics, business law, finance, business
8 management, marketing, business communication, risk management,
9 insurance, management information systems, or computer science; all
10 the remaining semester hours, if any, shall be elective.

11 SECTION 2. AMENDATORY 59 O.S. 2021, Section 15.9, as
12 last amended by Section 2, Chapter 192, O.S.L. 2025 (59 O.S. Supp.
13 2025, Section 15.9), is amended to read as follows:

14 Section 15.9. A. Upon payment of appropriate fees, the
15 Oklahoma Accountancy Board shall grant a certificate to any
16 individual of good character who meets the applicable education,
17 experience and testing requirements provided for in this section and
18 in Sections 15.8 and 15.10 of this title. For purposes of this
19 subsection, good character means an individual who does not have a
20 history of dishonest acts as demonstrated by documented evidence and
21 has not been convicted, pled guilty, or pled nolo contendere to a
22 felony charge. The Board may refuse to grant a certificate to an
23 applicant for failure to satisfy the requirement of good character.
24 The Board shall provide to the denied applicant written notification

1 specifying grounds for denial of a certificate including failure to
2 meet the good character criterion. Appeal of the action of the
3 Board may be made in accordance with the provisions of the
4 Administrative Procedures Act.

5 B. The Board shall issue certificates as certified public
6 accountants to those applicants who have met the qualifications
7 required by the provisions of the Oklahoma Accountancy Act and the
8 applicable rules of the Board, and have passed an examination in
9 accounting, auditing and related subjects as the Board determines
10 appropriate with such grades that satisfy the Board that each
11 applicant is competent to practice as a certified public accountant.

12 C. The Board may make use of the Uniform Certified Public
13 Accountant Examination and any organization that assists in
14 providing the examination.

15 D. ~~An applicant for initial issuance of a certificate pursuant~~
16 ~~to this section shall show that the applicant has at least one~~
17 ~~hundred fifty (150) semester hours, or the equivalent thereof, of~~
18 ~~college education including a baccalaureate or higher degree, or the~~
19 ~~equivalent thereof, conferred by a college or university acceptable~~
20 ~~to the Board from an accredited four-year college or university in~~
21 ~~this state or any other accredited four-year college or university~~
22 ~~recognized by the Board. Of the one hundred fifty (150) semester~~
23 ~~hours, not less than thirty (30) semester hours, or the equivalent~~
24 ~~thereof, shall be in accounting courses above principles of~~

1 ~~accounting or introductory accounting.~~ These education requirements
2 shall have been completed prior to submitting an application to the
3 Board and within the time frame outlined in this section. A
4 ~~qualified applicant may take the certified public accountant~~
5 ~~examination as allowed in Section 15.8 of this title but shall not~~
6 ~~be issued a certificate until the requirements pursuant to this~~
7 ~~section and Section 15.8 of this title have been met.~~

8 ~~E. An applicant for initial issuance of a certificate under~~
9 ~~this section shall show that the applicant has had one (1) year of~~
10 ~~experience.~~ Experience shall be defined by the Board by rule and
11 shall include providing a type of service or advice involving the
12 use of accounting, attest, compilation, management advisory,
13 financial advisory, tax or consulting skills, and be satisfied
14 through work experience in government, industry, academia or public
15 practice, all of which shall be verified by a certificate or license
16 holder or an individual approved by the Board. Upon completion of
17 the requirements of Section 15.8 of this title, a qualified
18 applicant for the examination may take the certified public
19 accountant or public accountant examination prior to earning the
20 experience required in this subsection, but shall not be issued a
21 certificate until the experience requirement has been met.

22 E. A qualified applicant may take the Uniform Certified Public
23 Accountant examination but shall not be issued a certificate until
24 the requirements pursuant to this section and Section 15.8 of this

1 title have been met. An applicant for initial issuance of a
2 certificate pursuant to this section shall show that the applicant
3 has at least one of the following:

4 1. A post-baccalaureate degree conferred by a college or
5 university acceptable to the Board, the total educational program to
6 include an accounting concentration or equivalent as determined by

7 Board rule; or

8 2. A baccalaureate degree plus an additional thirty (30)
9 semester credit hours, conferred by an accredited college or
10 university accepted by the Board, the total educational program to
11 include an accounting concentration or equivalent as determined by

12 Board rule; or

13 3. A baccalaureate degree conferred by an accredited college or
14 university acceptable to the Board, the total education program to
15 include an accounting concentration or equivalent as determined by
16 Board rule.

17 F. For purposes of subsection E of this section, the
18 requirements of an accounting concentration or its equivalent shall
19 be determined by Board rule, provided that it shall include the
20 following:

21 1. On or after November 1, 2026, and no later than May 31,
22 2030, not less than thirty (30) semester hours, or the equivalent
23 thereof, in accounting courses above principles of accounting or
24 introductory accounting, with at least one course in auditing or

1 assurance; the remaining accounting courses shall be selected from
2 financial accounting, accounting theory, cost/managerial accounting,
3 federal income tax, governmental, not-for-profit accounting,
4 accounting information systems, accounting history and other
5 accounting electives; at least nine (9) semester hours shall be from
6 any or all of the subjects of economics, statistics, business law,
7 finance, business management, marketing, business communication,
8 risk management, insurance, management information systems, or
9 computer science at the upper-division level of college or above or
10 the equivalent of such subjects as determined by the Board; all the
11 remaining semester hours, if any, shall be elective; or

12 2. On or after November 1, 2026, not less than twenty-four (24)

13 semester hours, or the equivalent thereof, in accounting courses
14 above principles of accounting or introductory accounting, with at
15 least one course in auditing or assurance; the remaining accounting
16 courses shall be selected from financial accounting, accounting
17 theory, cost/managerial accounting, federal income tax,
18 governmental, not-for-profit accounting, accounting information
19 systems, accounting history and other accounting electives; at least
20 twenty-four (24) semester hours shall be from any or all of the
21 subjects of economics, statistics, business law, finance, business
22 management, marketing, business communication, risk management,
23 insurance, management information systems, or computer science; all
24 the remaining semester hours, if any, shall be elective.

1 G. An applicant for initial issuance of a certificate under
2 this section shall show that the applicant has the required
3 experience as follows:

4 1. An applicant for initial issuance of a certificate under
5 paragraphs 1 and 2 of subsection E of this section shall show that
6 the applicant has had one (1) year of experience as defined by Board
7 rule;

8 2. An applicant for initial issuance of a certificate under
9 paragraph 3 of subsection E of this section shall show that the
10 applicant has had two (2) years of experience as defined by Board
11 rule.

12 F. H. Every applicant for the certificate of certified public
13 accountant shall provide evidence of successful completion of an
14 ethics examination prescribed by the Board.

15 G. I. Every applicant for the certificate of certified public
16 accountant shall submit to a national criminal history record check
17 in accordance with Section 150.9 of Title 74 of the Oklahoma
18 Statutes. Results of national criminal history record checks shall
19 be provided to the Oklahoma Accountancy Board by the Oklahoma State
20 Bureau of Investigation. Criminal history record check results are
21 confidential and shall not be disseminated outside the Oklahoma
22 Accountancy Board. The costs associated with the national criminal
23 history record check shall be paid by the applicant.

1 H. J. An individual applying for a certificate as a certified
2 public accountant must make an application for the certificate
3 within five (5) years of the date the Board notifies the candidate
4 that the candidate has successfully passed all sections of the
5 C.P.A. Examination. If the candidate fails to make an application
6 for the certificate within five (5) years, the candidate must
7 provide documentation showing he or she has completed at least one
8 hundred twenty (120) hours of qualifying continuing public
9 accountancy education completed within the three-year period
10 immediately preceding the date the individual applies for
11 certification. The Board shall establish rules whereby time limits
12 set for application pursuant to this provision may, upon written
13 application to the Board, be waived or reduced if the candidate is
14 called to active military service or becomes incapacitated as a
15 result of illness or injury or for such other good causes as
16 determined by the Board on a case-by-case basis.

17 SECTION 3. AMENDATORY 59 O.S. 2021, Section 15.12A, as
18 last amended by Section 3, Chapter 26, O.S.L. 2023 (59 O.S. Supp.
19 2025, Section 15.12A), is amended to read as follows:

20 Section 15.12A. A. 1. An individual whose principal place of
21 business is not in this state and who holds a valid certificate or
22 license as a certified public accountant or public accountant from
23 any jurisdiction ~~which the Oklahoma Accountancy Board's designee has~~
24 ~~verified to be in substantial equivalence to the certified public~~

1 ~~accountant and public accountant licensure requirements of the~~
2 ~~AICPA/NASBA Uniform Accountancy Act shall be presumed to have~~
3 ~~qualifications substantially equivalent to this state's requirements~~
4 and shall have all the privileges of certificate and license holders
5 of this state without the need to obtain a certificate, license or
6 permit required under Sections 15.9, 15.13, and 15.14A, 15.15 and
7 15.15A of this title, provided that the individual has passed the
8 Uniform Certified Public Accountant Examination and that, at the
9 time of initial licensure, the individual was required to show
10 evidence of having met one of the following requirements:

- 11 a. a post-baccalaureate degree with a concentration in
12 accounting or an equivalent, and not less than one (1)
13 year of work experience, both as defined in Board
14 rule,
- 15 b. a baccalaureate degree plus an additional thirty (30)
16 semester credit hours with a concentration in
17 accounting or an equivalent and not less than one (1)
18 year of work experience, both as defined in Board
19 rule, or
- 20 c. a baccalaureate degree including an accounting
21 concentration or an equivalent and not less than two
22 (2) years of work experience, both as defined in Board
23 rule.

1 An individual who offers or renders professional services, whether
2 in person or by mail, telephone or electronic means, under this
3 section shall be granted practice privileges in this state and no
4 notice, fee or submission shall be provided by any such individual.
5 Such an individual shall be subject to the requirements in paragraph
6 3 of this subsection.

7 2. An individual whose principal place of business is not in
8 this state, who holds, and as of December 31, 2025, held a valid
9 certificate or license as a certified public accountant or public
10 accountant from any jurisdiction which the Oklahoma Accountancy
11 Board's designee has not verified to be in substantial equivalence
12 to the certified public accountant licensure requirements of the
13 AICPA/NASBA Uniform Accountancy Act shall be presumed to have
14 qualifications substantially equivalent to this state's requirements
15 and shall, and who, and as of such date, had practice privileges in
16 this state pursuant to this section, shall continue to have all the
17 privileges of certificate and license holders of licensees in this
18 state without the need to obtain a certificate, license or permit
19 required under Sections 15.9, 15.13, and 15.14A, 15.15 and 15.15A of
20 this title. Any individual who passed the Uniform CPA Examination
21 and holds a valid certificate or license issued by any other state
22 prior to January 1, 2012, may be exempt from the education
23 requirement of the Uniform Accountancy Act for purposes of this
24 paragraph. An individual who offers or renders professional

1 services, whether in person, or by mail, telephone or electronic
2 means, under this section, shall be granted practice privileges in
3 this state and no notice, fee or submission shall be provided by any
4 such individual. Such an individual shall be subject to the
5 requirements in paragraph 3 of this subsection.

6 3. An individual certificate holder or license holder of
7 another jurisdiction exercising the privilege afforded under this
8 section, and any firm which employs that certificate holder or
9 license holder hereby simultaneously consent, as a condition of the
10 granting of this privilege:

- 11 a. to the personal and subject matter jurisdiction and
12 disciplinary authority of the Board,
- 13 b. to comply with the Oklahoma Accountancy Act and the
14 Board's rules,
- 15 c. that in the event the certificate holder or license
16 holder from the jurisdiction of the individual's
17 principal place of business is no longer valid, the
18 individual will cease offering or rendering
19 professional services in this state individually or on
20 behalf of a firm, and
- 21 d. to the appointment of the state board which issued the
22 certificate or license as the agent upon whom process
23 may be served in any action or proceeding by the Board
24 against the certificate or license holder.

1 4. A certified public accounting or public accounting firm that
2 is not subject to the requirements of paragraph 1 or 2 of subsection
3 A of Section 15.15 of this title may perform services described in
4 subsection 12 of Section 15.1A of this title and other nonattest
5 professional services while using the title "CPA" or "CPA firm" in
6 this state without a firm license, permit, or notice to the Board if
7 the firm's practice in this state is performed by an individual who
8 is licensed in Oklahoma or who has been granted practice privileges
9 under paragraph 1 or 2 of this subsection, and the firm can lawfully
10 do so where the individuals with practice privileges have their
11 principal place of business.

12 5. An individual who has been granted practice privileges under
13 this section whose attest services described in paragraph 5 of
14 Section 15.1A of this title may only do so through a firm which
15 meets the requirements of paragraph 3 of subsection A of Section
16 15.15 of this title for exemption from the registration requirements
17 or which has obtained a registration under Section 15.15 of this
18 title and a permit issued under Section 15.15A of this title.

19 B. A registrant of this state offering or rendering services or
20 using the registrant's CPA or PA title in another jurisdiction shall
21 be subject to disciplinary action in this state for an act committed
22 in another jurisdiction which would subject the certificate or
23 license holder to discipline in that jurisdiction. The Board shall
24

1 be required to investigate any complaint made by the board of
2 accountancy of another jurisdiction.

3 SECTION 4. AMENDATORY 59 O.S. 2021, Section 15.13, as
4 last amended by Section 6, Chapter 26, O.S.L. 2025 (59 O.S. Supp.
5 2025, Section 15.13), is amended to read as follows:

6 Section 15.13. A. The Oklahoma Accountancy Board may issue a
7 certificate to an applicant who has been authorized to practice
8 public accounting as a certified public accountant pursuant to the
9 laws of any jurisdiction if the applicant passed a test administered
10 for the purpose of authorizing an individual to practice as a
11 certified public accountant with grades which were equivalent to
12 passing a test for the same purpose in this state as of the date the
13 applicant originally passed the examination, and the applicant:-

14 1. ~~Meets the requirements for issuance of a certificate in this~~
15 ~~state on the date of making application;~~

16 2. ~~Met, on the date the certificate was issued by the other~~
17 ~~jurisdiction, the requirements in effect on that date for issuance~~
18 ~~of a certificate in this state; or~~

19 3. ~~Met, on the date of becoming a candidate in another~~
20 ~~jurisdiction, the requirements of becoming a candidate in this~~
21 ~~state, except for residency~~
22 submits proof as provided by Board rule of completion of the
23 licensure requirements of their original licensing jurisdiction and
24 passage of the Uniform Certified Public Accountant Examination,

1 provided that the applicant's education and experience would be
2 considered substantially equivalent to the requirements for issuance
3 of a certificate in this state.

4 B. In the event an applicant does not meet the requirements of
5 subsection A of this section, but has passed a test administered for
6 the purpose of authorizing an individual to practice as a certified
7 public accountant with grades which were equivalent to passing a
8 test for the same purpose in this state on the date the applicant
9 passed the examination, the Board may issue a certificate to an
10 applicant if such applicant has four (4) years of experience
11 practicing public accounting as a certified public accountant
12 pursuant to the laws of any jurisdiction. Such experience must have
13 occurred within the ten (10) years immediately preceding the
14 application, the applicant shall show he or she:

15 1. Met, on the date the certificate was issued by the other
16 jurisdiction, the requirements in effect on that date for issuance
17 of a certificate in this state; or

18 2. Met, on the date of becoming a candidate in another
19 jurisdiction, the requirements of becoming a candidate in this
20 state, except for residency; or

21 3. Passed the Uniform Certified Public Accountant Examination
22 and attained four (4) years of experience practicing public
23 accounting as a certified public accountant pursuant to the laws of

1 any jurisdiction. Such experience shall have occurred within the
2 ten (10) years immediately preceding the application.

3 Experience acceptable to satisfy the requirements of this
4 subsection shall be determined by standards established by the
5 Board.

6 C. An applicant who is seeking a permit to practice under this
7 section must also provide satisfactory documentation to the Board
8 that such applicant has met the continuing professional education
9 requirements, as provided in Section 15.35 of this title, in effect
10 on the date of the application.

11 D. The Board may issue a certificate by reciprocity to the
12 extent required by treaties entered into by the government of the
13 United States.

14 E. A fee in the amount equal to the registration fee and permit
15 fee, if applicable, plus an administrative fee, the total of which
16 shall not exceed Three Hundred Dollars (\$300.00), shall be paid by
17 an applicant seeking a certificate pursuant to the provisions of
18 this section. The total amount shall be established by Board rule.

19 F. On or after July 1, 2005, an applicant for the certificate
20 of certified public accountant under this section shall provide
21 evidence of successful completion of an ethics examination
22 prescribed by the Board.

23 G. ~~As an alternative to the requirements of subsection A, B or~~
24 ~~C of this section, a~~ A certificate holder licensed by another

1 jurisdiction who establishes the certificate holder's principal
2 place of business in this state shall request the issuance of a
3 certificate from the Board prior to establishing such principal
4 place of business. The Board ~~shall~~ may issue a certificate to such
5 person who obtains from the NASBA National Qualification Appraisal
6 Service verification that such individual's CPA qualifications are
7 substantially equivalent to the CPA licensure requirements of the
8 AICPA/NASBA Uniform Accountancy Act.

9 H. An applicant for the certificate of certified public
10 accountant under this section shall submit to a national criminal
11 history record check in accordance with Section 150.9 of Title 74 of
12 the Oklahoma Statutes. Results of national criminal history record
13 checks shall be provided to the Oklahoma Accountancy Board by the
14 Oklahoma State Bureau of Investigation. Criminal history record
15 check results are confidential and shall not be disseminated outside
16 the Oklahoma Accountancy Board. The costs associated with the
17 national criminal history record check shall be paid by the
18 applicant.

19 SECTION 5. This act shall become effective November 1, 2026.
20

21 60-2-16465 TKR 02/17/26
22

23
24