

An Act

ENROLLED HOUSE
BILL NO. 2736

By: Kendrix of the House

and

Alvord of the Senate

An Act relating to professions and occupations; amending 59 O.S. 2021, Section 15.8, as last amended by Section 1, Chapter 25, O.S.L. 2023 (59 O.S. Supp. 2024, Section 15.8), which relates to accountant examination qualifications; amending 59 O.S. 2021, Section 15.9, as last amended by Section 2, Chapter 25, O.S.L. 2023 (59 O.S. Supp. 2024, Section 15.9), which relates to certification; modifying requirements for checking criminal history records; amending 59 O.S. 2021, Section 15.13, as amended by Section 6, Chapter 26, O.S.L. 2022 (59 O.S. Supp. 2024, Section 15.13), which relates to out-of-state licensees; modifying criminal history record check requirement; and providing an effective date.

SUBJECT: Professions and occupations

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

SECTION 1. AMENDATORY 59 O.S. 2021, Section 15.8, as last amended by Section 1, Chapter 25, O.S.L. 2023 (59 O.S. Supp. 2024, Section 15.8), is amended to read as follows:

Section 15.8. A. A qualification applicant to qualify as a candidate for examination shall file an application for qualification in a format approved by the Oklahoma Accountancy Board. The fee for the qualification application shall be determined by the Board and shall not exceed Three Hundred Dollars (\$300.00). Every qualification applicant to qualify as a candidate for the certificate of certified public accountant ~~shall submit to a national criminal history record search, must be a resident of this state immediately prior to making application and, except as~~

~~otherwise provided in this section,~~ shall meet the education and experience requirements, except as otherwise provided in this section. ~~The costs associated with the national criminal history records search shall be paid by the applicant.~~

B. On or after ~~the effective date of this act~~ November 1, 2025, every qualification applicant to qualify as a candidate for examination for the certificate of certified public accountant shall have at least one hundred twenty (120) semester hours, or the equivalent thereof, of college education including a baccalaureate or higher degree, or the equivalent thereof, conferred by a college or university acceptable to the Board from an accredited four-year college or university in this state or any other accredited four-year college or university recognized by the Board. The total educational program of the applicant for examination shall include an accounting concentration or its equivalent as determined acceptable by the Board which shall include not less than twenty-four (24) semester hours, or the equivalent thereof, in accounting courses above principles of accounting or introductory accounting, with at least one course in auditing or assurance; the remaining accounting courses shall be selected from financial accounting, accounting theory, cost/managerial accounting, federal income tax, governmental, not-for-profit accounting, accounting information systems, accounting history and other accounting electives; at least nine (9) semester hours shall be from any or all of the subjects of economics, statistics, business law, finance, business management, marketing, business communication, risk management, insurance, management information systems, or computer science at the upper-division level of college or above or the equivalent of such subjects as determined by the Board; all the remaining semester hours, if any, shall be elective.

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

SECTION 2. AMENDATORY 59 O.S. 2021, Section 15.9, as last amended by Section 2, Chapter 25, O.S.L. 2023 (59 O.S. Supp. 2024, Section 15.9), is amended to read as follows:

Section 15.9. A. Upon payment of appropriate fees, the Oklahoma Accountancy Board shall grant a certificate to any individual of good character who meets the applicable education, experience and testing requirements provided for in this section and in Sections 15.8 and 15.10 of this title. For purposes of this subsection, good character means an individual who does not have a

history of dishonest acts as demonstrated by documented evidence and has not been convicted, pled guilty, or pled nolo contendere to a felony charge. The Board may refuse to grant a certificate to an applicant for failure to satisfy the requirement of good character. The Board shall provide to the denied applicant written notification specifying grounds for denial of a certificate including failure to meet the good character criterion. Appeal of the action of the Board may be made in accordance with the provisions of the Administrative Procedures Act.

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

C. The Board may make use of ~~all or any part of~~ the Uniform Certified Public Accountant Examination and any organization that assists in providing the examination.

D. An applicant for initial issuance of a certificate pursuant to this section shall show that the applicant has at least one hundred fifty (150) semester hours, or the equivalent thereof, of college education including a baccalaureate or higher degree, or the equivalent thereof, conferred by a college or university acceptable to the Board from an accredited four-year college or university in this state or any other accredited four-year college or university recognized by the Board. Of the one hundred fifty (150) semester hours, not less than thirty (30) semester hours, or the equivalent thereof, shall be in accounting courses above principles of accounting or introductory accounting. These education requirements shall have been completed prior to submitting an application to the Board and within the time frame outlined in this section. A qualified applicant may take the certified public accountant examination as allowed in Section 15.8 of this title but shall not be issued a certificate until the ~~education~~ requirements pursuant to this section and Section 15.8 of this title have been met.

E. An applicant for initial issuance of a certificate under this section shall show that the applicant has had one (1) year of experience. Experience shall be defined by the Board by rule and shall include providing a type of service or advice involving the use of accounting, attest, compilation, management advisory,

financial advisory, tax or consulting skills, and be satisfied through work experience in government, industry, academia or public practice, all of which shall be verified by a certificate or license holder or an individual approved by the Board. Upon completion of the requirements of Section 15.8 of this title, a qualified applicant for the examination may take the certified public accountant or public accountant examination prior to earning the experience required in this subsection, but shall not be issued a certificate until the experience requirement has been met.

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

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

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

SECTION 3. AMENDATORY 59 O.S. 2021, Section 15.13, as amended by Section 6, Chapter 26, O.S.L. 2022 (59 O.S. Supp. 2024, Section 15.13), is amended to read as follows:

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

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

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

3. Met, on the date of becoming a candidate in another jurisdiction, the requirements of becoming a candidate in this state, except for residency.

B. In the event an applicant does not meet the requirements of subsection A of this section, but has passed a test administered for the purpose of authorizing an individual to practice as a certified public accountant with grades which were equivalent to passing a test for the same purpose in this state on the date the applicant passed the examination, the Board may issue a certificate to an applicant if such applicant has four (4) years of experience practicing public accounting as a certified public accountant pursuant to the laws of any jurisdiction. Such experience must have occurred within the ten (10) years immediately preceding the application. Experience acceptable to satisfy the requirements of this subsection shall be determined by standards established by the Board.

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

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

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

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

G. As an alternative to the requirements of subsection A, B or C of this section, a certificate holder licensed by another jurisdiction who establishes the certificate holder's principal place of business in this state shall request the issuance of a certificate from the Board prior to establishing such principal place of business. The Board shall issue a certificate to such person who obtains from the NASBA National Qualification Appraisal Service verification that such individual's CPA qualifications are substantially equivalent to the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act.

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

SECTION 4. This act shall become effective November 1, 2025.

Passed the House of Representatives the 11th day of March, 2025.

Presiding Officer of the House
of Representatives

Passed the Senate the 6th day of May, 2025.

Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this _____
day of _____, 20_____, at _____ o'clock _____ M.
By: _____

Approved by the Governor of the State of Oklahoma this _____
day of _____, 20_____, at _____ o'clock _____ M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this _____
day of _____, 20_____, at _____ o'clock _____ M.
By: _____