

BILL SUMMARY
2nd Session of the 60th Legislature

Bill No.:	HB 4317
Version:	POLPCS1
Request Number:	16169
Author:	Rep. Kendrix
Date:	2/16/2026
Impact:	No impact

Research Analysis

The proposed policy committee substitute for HB 4317 modifies educational standards for certified public accountant (CPA) exam candidates and initial certification applicants by requiring a bachelor's degree and specific advanced accounting and business coursework. There are two pathways available for meeting these requirements based on when the candidate completed their courses.

Additionally, the Oklahoma Accountancy Board may grant a CPA certificate to applicants licensed in other jurisdictions, provided they demonstrate that their education and experience meet Oklahoma's licensing standards.

Prepared By: Autumn Mathews, House Research Staff

Fiscal Analysis

In its current form, HB 4317 modifies the educational standards for certified public accountant (CPA) exam candidates and initial certification applicants. The measure also allows the Oklahoma Accountancy Board to grant a CPA certificate to applicants licensed in other jurisdictions.

This measure is not expected to directly impact state revenue or state appropriations.

Prepared By: Zach Penrod, House Fiscal Staff

Other Considerations

None.