

SB 262 (Sen. Perry)/HB 1757 (Rep. Button) Alternative Pathway to Licensure

TXCPA supports **SB 262/HB 1757**, a critical step in addressing workforce challenges in the CPA profession. As the Texas economy and population grow, CPAs are needed more than ever. The bill introduces flexible pathways to licensure, providing students with alternative pathways to pursue a CPA license while maintaining rigorous standards to protect the public interest.



Why SB 262/HB 1757 Matters

Currently, CPA candidates must complete 150 credit hours of education, gain one year of work experience, and pass the CPA Exam to become licensed in Texas. However, with the number of CPA candidates declining, new pathways are needed to reduce financial and time barriers, fostering a more robust pipeline of future CPAs.

Proposed Pathways to Licensure

SB 262/HB 1757 creates an additional pathway to CPA licensure, offering flexibility while upholding the profession's standards:

- 1. Bachelor's Degree + 2 Years of Relevant Work Experience** — *Added pathway in SB 262/HB 1757*
(Bachelor's coursework must include the required accounting and business concentrations. Work experience parameters will be defined with input from TXCPA and other stakeholders.)
- 2. Master's Degree + 1 Year of Relevant Work Experience** — *Current Law*
- 3. 150 Credit Hours + 1 Year of Relevant Work Experience** — *Current Law*

Key Benefits of SB 262/HB 1757

- **Flexibility:** Accommodates different financial and educational needs and career paths.
- **Affordability:** Reduces financial and time-related barriers to licensure.
- **Workforce Development:** Broadens the CPA candidate pipeline to meet the growing demand for accounting professionals in businesses, government, and capital markets.

By expanding licensure pathways, **SB 262/HB 1757** ensures the CPA profession remains accessible, adaptable, and equipped to meet the evolving needs of Texas.

**SB 522/HB 1764 is supported by the Texas Society of CPAs,
The Accounting Coalition (TAC), PWC, Deloitte, Ernst & Young, and KPMG.**