LEGISLATIVE WINS
Reshape CPA Licensure and Mobility in Texas

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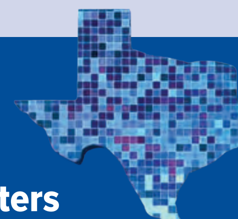
TXCPA's advocacy team delivered major wins in the 89th Texas Legislature, reinforcing the organization's role as a powerful voice for the accounting profession. These victories highlight our leadership in shaping policy and opening new doors for current and future CPAs.

CREATING AN ADDITIONAL PATHWAY TO LICENSURE

Texas Senate Bill 262/House Bill 1757

A new CPA licensure pathway was introduced to address the profession's pipeline challenges. In addition to the traditional 150-hour education route, candidates may now qualify by earning a bachelor's degree in accounting, completing two years of relevant work experience and passing the Uniform CPA Exam. The new law takes effect August 1, 2026.

The Texas State Board of Public Accountancy is responsible for implementing the rules. The State Board adopted rules in September 2025, which became effective on October 10. The rules make significant changes in the accounting courses needed to begin sitting for the Exam and the accounting and business courses needed for licensure. You can find out more about the rules on our website.



Why It Matters

Texas is among the first large states to offer an alternative to the 150-hour rule, reducing financial and time barriers while maintaining high standards. This change could ease workforce shortages and influence similar reforms in other states.

MODERNIZING CPA PRACTICE MOBILITY ACROSS STATE BORDERS

TXCPA's Role

TXCPA made SB 262/HB 1757 and SB 522/HB 1764 top legislative priorities, collaborating with bill authors Senator Charles Perry and Rep. Angie Chen Button, while actively advocating and educating stakeholders to secure their passage. Our leadership was essential - shaping strong safeguards to protect the public and supporting members with guidance to ensure a smooth transition.

Senate Bill 522/House Bill 1764

The bill allows CPAs licensed in other states to practice in Texas without obtaining a separate Texas license - provided they hold a valid license in good standing, meet education and experience requirements, have passed the Uniform CPA Exam, and agree to comply with Texas laws.

It took effect September 1, 2025, and marks a major step in modernizing CPA practice mobility, moving from state-based mobility to a more modern individual-based mobility system.

Why It Matters

This law modernizes CPA mobility by allowing qualified out-of-state CPAs to practice without needing a separate Texas license. It helps address workforce shortages while maintaining high standards, as well as making Texas more responsive to national trends in licensure.

The Momentum Builds

Since the pathways legislation became law, TXCPA has worked closely with the Texas State Board and other stakeholders to shape clear, consistent rules that align with legislative intent. We submitted a formal comment letter that emphasized accessibility and clarity, focusing on coursework, ethics, internships, and experience definitions to minimize disruption and support the profession's future.

As the new rules are adopted and implemented, TXCPA will continue its advocacy efforts to ensure that the new pathway to licensure provides a true benefit to candidates and the profession.