

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 HOUSE BILL 2736

By: Kendrix

6 AS INTRODUCED

7 An Act relating to professions and occupations;
8 amending 59 O.S. 2021, Section 15.8, as last amended
9 by Section 1, Chapter 25, O.S.L. 2023 (59 O.S. Supp.
10 2024, Section 15.8), which relates to accountant
11 examination qualifications; amending 59 O.S. 2021,
12 Section 15.9, as last amended by Section 2, Chapter
13 25, O.S.L. 2023 (59 O.S. Supp. 2024, Section 15.9),
14 which relates to certification; modifying
15 requirements for checking criminal history records;
16 and providing an effective date.

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

18 SECTION 1. AMENDATORY 59 O.S. 2021, Section 15.8, as

19 last amended by Section 1, Chapter 25, O.S.L. 2023 (59 O.S. Supp.
20 2024, Section 15.8), is amended to read as follows:

21 Section 15.8. A. A qualification applicant to qualify as a
22 candidate for examination shall file an application for
23 qualification in a format approved by the Oklahoma Accountancy
24 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

1 for the certificate of certified public accountant shall submit to a
2 ~~national criminal history record search, must be a resident of this~~
3 ~~state immediately prior to making application and, except as~~
4 ~~otherwise provided in this section, shall meet the education and~~
5 ~~experience requirements, except as otherwise provided in this~~
6 ~~section. The costs associated with the national criminal history~~
7 ~~records search shall be paid by the applicant.~~

8 B. On or after the effective date November 1, 2025 of this act,
9 every qualification applicant to qualify as a candidate for
10 examination for the certificate of certified public accountant shall
11 have at least one hundred twenty (120) semester hours, or the
12 equivalent thereof, of college education including a baccalaureate
13 or higher degree, or the equivalent thereof, conferred by a college
14 or university acceptable to the Board from an accredited four-year
15 college or university in this state or any other accredited four-
16 year college or university recognized by the Board. The total
17 educational program of the applicant for examination shall include
18 an accounting concentration or its equivalent as determined
19 acceptable by the Board which shall include not less than twenty-
20 four (24) semester hours, or the equivalent thereof, in accounting
21 courses above principles of accounting or introductory accounting,
22 with at least one course in auditing or assurance; the remaining
23 accounting courses shall be selected from financial accounting,
24 accounting theory, cost/managerial accounting, federal income tax,

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

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

12 SECTION 2. AMENDATORY 59 O.S. 2021, Section 15.9, as
13 last amended by Section 2, Chapter 25, O.S.L. 2023 (59 O.S. Supp.
14 2024, Section 15.9), is amended to read as follows:

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

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

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

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

16 D. An applicant for initial issuance of a certificate pursuant
17 to this section shall show that the applicant has at least one
18 hundred fifty (150) semester hours, or the equivalent thereof, of
19 college 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. Of the one hundred fifty (150) semester
24 hours, not less than thirty (30) semester hours, or the equivalent

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

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

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

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

13 H. An individual applying for a certificate as a certified
14 public accountant must make application for the certificate within
15 five (5) years of the date the Board notifies the candidate that the
16 candidate has successfully passed all sections of the C.P.A.
17 Examination. If the candidate fails to make application for the
18 certificate within five (5) years, the candidate must provide
19 documentation showing he or she has completed at least one hundred
20 twenty (120) hours of qualifying continuing public accountancy
21 education completed within the three-year period immediately
22 preceding the date the individual applies for certification. The
23 Board shall establish rules whereby time limits set for application
24 pursuant to this provision may, upon written application to the

1 Board, be waived or reduced if the candidate is called to active
2 military service or becomes incapacitated as a result of illness or
3 injury or for such other good causes as determined by the Board on a
4 case-by-case basis.

5 SECTION 3. This act shall become effective November 1, 2025.
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