

1                           **SENATE FLOOR VERSION**

2                           April 10, 2025

3 ENGROSSED HOUSE  
4 BILL NO. 2736

By: Kendrix of the House

5                           and

6                           Alvord of the Senate

7

8 An Act relating to professions and occupations;  
9 amending 59 O.S. 2021, Section 15.8, as last amended  
10 by Section 1, Chapter 25, O.S.L. 2023 (59 O.S. Supp.  
11 2024, Section 15.8), which relates to accountant  
12 examination qualifications; amending 59 O.S. 2021,  
13 Section 15.9, as last amended by Section 2, Chapter  
14 25, O.S.L. 2023 (59 O.S. Supp. 2024, Section 15.9),  
15 which relates to certification; modifying  
16 requirements for checking criminal history records;  
17 amending 59 O.S. 2021, Section 15.13, as amended by  
18 Section 6, Chapter 26, O.S.L. 2022 (59 O.S. Supp.  
19 2024, Section 15.13), which relates to out-of-state  
20 licensees; modifying criminal history record check  
21 requirement; and providing an effective date.

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

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

26                           Section 15.8. A. A qualification applicant to qualify as a  
27 candidate for examination shall file an application for  
28 qualification in a format approved by the Oklahoma Accountancy  
29 Board. The fee for the qualification application shall be

1 determined by the Board and shall not exceed Three Hundred Dollars  
2 (\$300.00). Every qualification applicant to qualify as a candidate  
3 for the certificate of certified public accountant ~~shall submit to a~~  
4 ~~national criminal history record search, must be a resident of this~~  
5 ~~state immediately prior to making application and, except as~~  
6 ~~otherwise provided in this section, shall meet the education and~~  
7 ~~experience requirements, except as otherwise provided in this~~  
8 ~~section. The costs associated with the national criminal history~~  
9 ~~records search shall be paid by the applicant.~~

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

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

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

14 SECTION 2. AMENDATORY 59 O.S. 2021, Section 15.9, as  
15 last amended by Section 2, Chapter 25, O.S.L. 2023 (59 O.S. Supp.  
16 2024, Section 15.9), is amended to read as follows:

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

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

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

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

18               D. An applicant for initial issuance of a certificate pursuant  
19     to this section shall show that the applicant has at least one  
20     hundred fifty (150) semester hours, or the equivalent thereof, of  
21     college education including a baccalaureate or higher degree, or the  
22     equivalent thereof, conferred by a college or university acceptable  
23     to the Board from an accredited four-year college or university in  
24     this state or any other accredited four-year college or university

1 recognized by the Board. Of the one hundred fifty (150) semester  
2 hours, not less than thirty (30) semester hours, or the equivalent  
3 thereof, shall be in accounting courses above principles of  
4 accounting or introductory accounting. These education requirements  
5 shall have been completed prior to submitting an application to the  
6 Board and within the time frame outlined in this section. A  
7 qualified applicant may take the certified public accountant  
8 examination as allowed in Section 15.8 of this title but shall not  
9 be issued a certificate until the ~~education~~ requirements pursuant to  
10 this section and Section 15.8 of this title have been met.

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

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

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

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

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

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

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

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

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

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

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

22       E. A fee in the amount equal to the registration fee and permit  
23 fee, if applicable, plus an administrative fee, the total of which  
24 shall not exceed Three Hundred Dollars (\$300.00), shall be paid by

1 | an applicant seeking a certificate pursuant to the provisions of  
2 | this section. The total amount shall be established by Board rule.

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

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

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

1 national criminal history record check shall be paid by the  
2 applicant.

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

4 COMMITTEE REPORT BY: COMMITTEE ON BUSINESS AND INSURANCE  
April 10, 2025 - DO PASS

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