1   SENATE BILL NO. 166

2   INTRODUCED BY G. HERTZ

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4   A BILL FOR AN ACT ENTITLED: "AN ACT REVISING CERTIFIED PUBLIC ACCOUNTANT EDUCATION

5   REQUIREMENTS; PROVIDING RULEMAKING AUTHORITY; AND AMENDING SECTION 37-50-305, MCA;

6   AND PROVIDING A DELAYED EFFECTIVE DATE."

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8   BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

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10   **Section 1.** Section 37-50-305, MCA, is amended to read:

11   "**37-50-305.   Education requirements -- definition.** (1) An applicant for initial licensure as a certified

12   public accountant must have:

13   (a)   graduated from an accredited college or university with a baccalaureate degree and at least

14   150 semester hours of credit; and

15   (b)   met the requirements for accounting and business course credit hours specified by board rule.

16   (2)   (a) A licensee shall obtain continuing education credits as provided by board and department

17   rule.

18   (b)   If an audit conducted under 37-1-306 results in more than 15% of the audited licensees being

19   noncompliant before the department administers the provisions of 37-1-321, in the subsequent audit year the

20   board may audit up to 100% of the licensees.

21   (3)   An applicant for a certified public accountant license who has not completed the educational

22   hours requirements of subsection (1)(a) may be licensed if the applicant meets the requirements established by

23   the board by rule for additional work experience equivalent to the provisions of subsections (1)(a) and (1)(b).

24   (3)(4)(3)   For the purposes of this section, "initial licensure" means that the applicant has never

25   been licensed as a certified public accountant by any jurisdiction."

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27   NEW SECTION. **Section 2.   Effective date.** [This act] is effective January 1, 2026.

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