



AN ACT REVISING CERTIFIED PUBLIC ACCOUNTANT EDUCATION REQUIREMENTS; PROVIDING RULEMAKING AUTHORITY; AMENDING SECTION 37-50-305, MCA; AND PROVIDING A DELAYED EFFECTIVE DATE.

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

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

**"37-50-305. Education requirements -- definition.** (1) An applicant for initial licensure as a certified public accountant must have:

- (a) graduated from an accredited college or university with a baccalaureate degree ~~and at least 150 semester hours of credit~~; and
  - (b) met the requirements for accounting and business course credit hours specified by board rule.
- (2) (a) A licensee shall obtain continuing education credits as provided by board and department rule.
- (b) If an audit conducted under 37-1-306 results in more than 15% of the audited licensees being noncompliant before the department administers the provisions of 37-1-321, in the subsequent audit year the board may audit up to 100% of the licensees.
- ~~(3)~~(3) For the purposes of this section, "initial licensure" means that the applicant has never been licensed as a certified public accountant by any jurisdiction."

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

- END -

I hereby certify that the within bill,  
SB 166, originated in the Senate.

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Secretary of the Senate

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President of the Senate

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2025.

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Speaker of the House

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2025.

SENATE BILL NO. 166

INTRODUCED BY G. HERTZ

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