

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                                   STATE OF OKLAHOMA

3                                   1st Session of the 60th Legislature (2025)

4 COMMITTEE SUBSTITUTE  
5 FOR  
6 HOUSE BILL NO. 2736

By: Kendrix of the House

and

**Alvord** of the Senate

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10                                   COMMITTEE SUBSTITUTE

11                   An Act relating to professions and occupations;  
12                   amending 59 O.S. 2021, Section 15.8, as last amended  
13                   by Section 1, Chapter 25, O.S.L. 2023 (59 O.S. Supp.  
14                   2024, Section 15.8), which relates to accountant  
15                   examination qualifications; amending 59 O.S. 2021,  
16                   Section 15.9, as last amended by Section 2, Chapter  
17                   25, O.S.L. 2023 (59 O.S. Supp. 2024, Section 15.9),  
18                   which relates to certification; modifying  
19                   requirements for checking criminal history records;  
20                   amending 59 O.S. 2021, Section 15.13, as amended by  
21                   Section 6, Chapter 26, O.S.L. 2022 (59 O.S. Supp.  
22                   2024, Section 15.13), which relates to out-of-state  
23                   licensees; modifying criminal history record check  
24                   requirement; and providing an effective date.

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

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

1 Section 15.8. A. A qualification applicant to qualify as a  
2 candidate for examination shall file an application for  
3 qualification in a format approved by the Oklahoma Accountancy  
4 Board. The fee for the qualification application shall be  
5 determined by the Board and shall not exceed Three Hundred Dollars  
6 (\$300.00). Every qualification applicant to qualify as a candidate  
7 for the certificate of certified public accountant ~~shall submit to a~~  
8 ~~national criminal history record search, must be a resident of this~~  
9 ~~state immediately prior to making application and, except as~~  
10 ~~otherwise provided in this section,~~ shall meet the education and  
11 experience requirements, except as otherwise provided in this  
12 section. ~~The costs associated with the national criminal history~~  
13 ~~records search shall be paid by the applicant.~~

14 B. On or after ~~the effective date of this act~~ November 1, 2025,  
15 every qualification applicant to qualify as a candidate for  
16 examination for the certificate of certified public accountant shall  
17 have at least one hundred twenty (120) semester hours, or the  
18 equivalent thereof, of college education including a baccalaureate  
19 or higher degree, or the equivalent thereof, conferred by a college  
20 or university acceptable to the Board from an accredited four-year  
21 college or university in this state or any other accredited four-  
22 year college or university recognized by the Board. The total  
23 educational program of the applicant for examination shall include  
24 an accounting concentration or its equivalent as determined

1 acceptable by the Board which shall include not less than twenty-  
2 four (24) semester hours, or the equivalent thereof, in accounting  
3 courses above principles of accounting or introductory accounting,  
4 with at least one course in auditing or assurance; the remaining  
5 accounting courses shall be selected from financial accounting,  
6 accounting theory, cost/managerial accounting, federal income tax,  
7 governmental, not-for-profit accounting, accounting information  
8 systems, accounting history and other accounting electives; at least  
9 nine (9) semester hours shall be from any or all of the subjects of  
10 economics, statistics, business law, finance, business management,  
11 marketing, business communication, risk management, insurance,  
12 management information systems, or computer science at the upper-  
13 division level of college or above or the equivalent of such  
14 subjects as determined by the Board; all the remaining semester  
15 hours, if any, shall be elective.

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

18 SECTION 2. AMENDATORY 59 O.S. 2021, Section 15.9, as  
19 last amended by Section 2, Chapter 25, O.S.L. 2023 (59 O.S. Supp.  
20 2024, Section 15.9), is amended to read as follows:

21 Section 15.9. A. Upon payment of appropriate fees, the  
22 Oklahoma Accountancy Board shall grant a certificate to any  
23 individual of good character who meets the applicable education,  
24 experience and testing requirements provided for in this section and

1 in Sections 15.8 and 15.10 of this title. For purposes of this  
2 subsection, good character means an individual who does not have a  
3 history of dishonest acts as demonstrated by documented evidence and  
4 has not been convicted, pled guilty, or pled nolo contendere to a  
5 felony charge. The Board may refuse to grant a certificate to an  
6 applicant for failure to satisfy the requirement of good character.  
7 The Board shall provide to the denied applicant written notification  
8 specifying grounds for denial of a certificate including failure to  
9 meet the good character criterion. Appeal of the action of the  
10 Board may be made in accordance with the provisions of the  
11 Administrative Procedures Act.

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

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

22 D. An applicant for initial issuance of a certificate pursuant  
23 to this section shall show that the applicant has at least one  
24 hundred fifty (150) semester hours, or the equivalent thereof, of

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

15 E. An applicant for initial issuance of a certificate under  
16 this section shall show that the applicant has had one (1) year of  
17 experience. Experience shall be defined by the Board by rule and  
18 shall include providing a type of service or advice involving the  
19 use of accounting, attest, compilation, management advisory,  
20 financial advisory, tax or consulting skills, and be satisfied  
21 through work experience in government, industry, academia or public  
22 practice, all of which shall be verified by a certificate or license  
23 holder or an individual approved by the Board. Upon completion of  
24 the requirements of Section 15.8 of this title, a qualified

1 applicant for the examination may take the certified public  
2 accountant or public accountant examination prior to earning the  
3 experience required in this subsection, but shall not be issued a  
4 certificate until the experience requirement has been met.

5 F. Every applicant for the certificate of certified public  
6 accountant shall provide evidence of successful completion of an  
7 ethics examination prescribed by the Board.

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

17 H. An individual applying for a certificate as a certified  
18 public accountant must make an application for the certificate  
19 within five (5) years of the date the Board notifies the candidate  
20 that the candidate has successfully passed all sections of the  
21 C.P.A. Examination. If the candidate fails to make an application  
22 for the certificate within five (5) years, the candidate must  
23 provide documentation showing he or she has completed at least one  
24 hundred twenty (120) hours of qualifying continuing public

1 accountancy education completed within the three-year period  
2 immediately preceding the date the individual applies for  
3 certification. The Board shall establish rules whereby time limits  
4 set for application pursuant to this provision may, upon written  
5 application to the Board, be waived or reduced if the candidate is  
6 called to active military service or becomes incapacitated as a  
7 result of illness or injury or for such other good causes as  
8 determined by the Board on a case-by-case basis.

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

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

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

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

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

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

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

22           D. The Board may issue a certificate by reciprocity to the  
23 extent required by treaties entered into by the government of the  
24 United States.



1 E. A fee in the amount equal to the registration fee and permit  
2 fee, if applicable, plus an administrative fee, the total of which  
3 shall not exceed Three Hundred Dollars (\$300.00), shall be paid by  
4 an applicant seeking a certificate pursuant to the provisions of  
5 this section. The total amount shall be established by Board rule.

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

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

20 H. An applicant for the certificate of certified public  
21 accountant under this section shall submit to a national criminal  
22 history record check in accordance with Section 150.9 of Title 74 of  
23 the Oklahoma Statutes. Results of national criminal history record  
24 checks shall be provided to the Oklahoma Accountancy Board by the

1 Oklahoma State Bureau of Investigation. Criminal history record  
2 check results are confidential and shall not be disseminated outside  
3 the Oklahoma Accountancy Board. The costs associated with the  
4 national criminal history record check shall be paid by the  
5 applicant.

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

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8 COMMITTEE REPORT BY: COMMITTEE ON COMMERCE AND ECONOMIC DEVELOPMENT  
9 OVERSIGHT, dated 02/26/2025 - DO PASS, As Amended and Coauthored.

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