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**Proposal Supporting Additional Path to CPA Licensure Open for Comment**

*The proposed changes to accountancy's model law would enable a third path to CPA licensure and a shift to individual-based practice mobility*

NEW YORK AND NASHVILLE (March 4, 2025) – The American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA) are seeking comment over the next 60 days on [proposed changes](#) to the profession's model law that would enable an additional path to CPA licensure.

The Uniform Accountancy Act (UAA) changes would:

- Enable states to adopt a third licensure pathway that requires earning a baccalaureate degree with an accounting concentration, completing two years of professional experience as defined by Board rule, and passing the Uniform CPA Examination (CPA Exam)
- Shift to an “individual-based” mobility model, which allows CPAs to practice in other states with just one license
- Add safe harbor language to ensure CPAs who meet existing licensure requirements preserve practice privileges

These updates reflect feedback gathered during a late 2024 exposure draft period and forward-looking solutions being advanced by state CPA societies and boards of accountancy to increase flexibility for licensure candidates while maintaining the integrity of the CPA license.

Comments on the proposed changes are due May 3, 2025, and can be submitted through this [form](#). All comments will be published following the 60-day exposure period.

The UAA provides state legislatures and boards of accountancy with a national model that can be adopted in full or in part to meet the licensure needs of each jurisdiction.

The proposal would maintain the existing two pathways to CPA licensure:

- Earning a post baccalaureate degree with an accounting concentration, completing one year of professional experience as defined by Board rule, and passing the CPA Exam
- Earning a baccalaureate degree with an accounting concentration, plus an additional 30 semester credit hours, completing one year of professional experience as defined by Board rule, and passing the CPA Exam

Experience in all three pathways would be defined by state board rule and represent skills needed to serve the public at initial licensure.

#### **About the American Institute of CPAs**

The American Institute of CPAs (AICPA) is the world's largest member association representing the CPA profession, with 400,000 members in the United States and worldwide, and a history of serving the public interest since 1887. AICPA members represent many areas of practice, including business and industry, public practice, government, education and consulting. AICPA sets ethical standards for its members and U.S. auditing standards for private companies, not-for-profit organizations, and federal, state and local governments. It develops and grades the Uniform CPA Examination, offers specialized credentials, builds the pipeline of future talent and drives continuing education to advance the vitality, relevance and quality of the profession,

#### **About NASBA**

Since 1908, the National Association of State Boards of Accountancy (NASBA) has served as a forum for the nation's Boards of Accountancy, which administer the Uniform CPA Examination, license approximately 672,000 certified public accountants and regulate the practice of public accountancy in the United States. NASBA's mission is to enhance the effectiveness and advance the common interests of the Boards of Accountancy in meeting their regulatory responsibilities. The Association promotes the exchange of information among accountancy boards, serving the needs of the 55 U.S. jurisdictions. NASBA is headquartered in Nashville, TN, with an International Computer Testing and Call Center in Guam and operations in San Juan, PR. To learn more about NASBA, visit [www.nasba.org](http://www.nasba.org).

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