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AICPA and NASBA Approve Model Legislation for New CPA Licensure Path

The bachelor's degree path, paired with two years of professional experience and passage of the CPA Exam, will become part of the model accounting law.

NEW YORK AND NASHVILLE (May 14, 2025) – The boards of directors of the American Institute of CPAs (AICPA) and National Association of State Boards of Accountancy (NASBA) have approved expansion of accountancy's model legislation to include an additional path to CPA licensure. The optional path maintains public protection while providing added flexibility and options for CPA candidates.

The changes add a pathway to CPA licensure requiring a baccalaureate degree, including an accounting concentration, plus two (2) years of experience, and passage of the Uniform CPA Examination. Other revisions include:

- A shift from state-based mobility to an individual-based practice privilege that maintains a CPA's ability to practice across state lines with just one license.
- The addition of safe harbor language that allows CPAs who were licensed under differing education, experience, and Exam requirements as of Dec. 31, 2024, to continue to have practice privileges under mobility.

“By aligning our model legislative framework with the laws recently adopted in certain states, we're encouraging removal of outdated barriers and reaffirming our commitment to a truly mobile CPA profession,” said Susan Coffey, CPA, CGMA, the AICPA's CEO of Public Accounting. “Businesses today demand seamless practice across state lines, and this action provides legislators and regulators with a model under which CPAs can meet that need without disruption. This is how we protect the public while keeping the profession strong, relevant, and ready for what's next.”

The additional path will be included in the amended Uniform Accountancy Act (UAA) to be released early this summer. The UAA, jointly published by AICPA and NASBA, provides state legislatures and Boards of Accountancy with a national model that can be adopted in whole or in part to meet the needs of each individual jurisdiction.

“NASBA and Boards of Accountancy remain committed to maintaining public protection while implementing these changes to the UAA,” said NASBA President and CEO Daniel J. Dustin, CPA. “We will continue to work closely with state boards as the new pathway and changes to CPA mobility are implemented.”

The new pathway incorporates a broader role for experience to be determined at the jurisdiction level. Individual states will need to formally enact legislation and/or adopt rules and regulations, depending on the jurisdiction, before candidates can pursue this path. To date, 14 states have done so.

The new pathway would be added to the existing pathways:

- Post-baccalaureate degree with an accounting concentration + 1 year of experience + passage of the CPA Exam
- Baccalaureate degree with an accounting concentration + 30 credits + 1 year of experience + passage of the CPA Exam

The updated edition of the UAA maintains that oversight and disciplinary authority over licensees continues with a State Board of Accountancy.

Comments on the proposals are accessible via [NASBA](#) and [AICPA](#) websites.

Given the dynamic nature of the profession, AICPA and NASBA will continue to have discussions on maintaining the relevance of the UAA while also exploring the knowledge and skills needed for a newly licensed CPA to serve the public, promote public protection, and be positioned for a career as a CPA. The organizations are discussing conducting a wide-ranging study that will include research and engagement with stakeholders, including regulators and the CPA profession.

As they embark on this new phase, AICPA and NASBA are exploring opportunities for how to assist CPAs with navigating practice mobility as states enact legislation.

About the American Institute of CPAs

The American Institute of CPAs® (AICPA®) is the world's largest member association representing the CPA profession, with 397,000 members 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. A founding member of the Association of International Certified Professional Accountants, the AICPA sets ethical standards for the profession, attestation standards, 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, partners across the profession to build 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.

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