

SB 522 (Sen. Perry)/HB 1764 (Rep. Button) Enhance and Modernize CPA Practice Mobility

SB 522/HB 1764 ensures that current and future CPAs licensed in other states can continue to work with businesses and taxpayers in Texas by preserving and updating CPA mobility rules. This system works like a "driver's license" for CPAs, allowing them to use their out-of-state license to serve clients in Texas without additional licenses or fees.

TXCPA supports **SB522/HB 1764** which will allow current and future CPAs to practice in Texas if they:

- Hold a valid CPA license from another state and be in good standing,
- Have a bachelor's degree with the required accounting concentration,
- Have 1-2 years of work experience (based on their state's education requirements),
- Have passed the Uniform CPA Exam, and
- Agree to follow Texas laws and oversight by the Texas State Board of Public Accountancy.

SB 522/HB 1764 strengthens existing interstate mobility laws in Texas by providing clarity and certainty as CPA licensing requirements change across the country. **SB 522/HB 1764** will ensure that the Texas economy, businesses, and taxpayers continue to receive professional CPA services from Texas and out-of-state CPAs.

SB 522/HB 1764 guarantees that all CPAs practicing in Texas have the education and experience to provide professional and ethical client services.

SB 522/HB 1764 ensures that a national third-party cannot regulate who has practice privileges in Texas.

Similar licensing changes are expected in dozens of other states in 2025 and 2026.

**SB 522/HB 1764 is supported by the Texas Society of CPAs,
The Accounting Coalition (TAC), PWC, Deloitte, Ernst & Young, and KPMG.**

