

# SENATE BILL 34

C3

(PRE-FILED)

6lr1518

CF 6lr1522

---

By: **Senators Ellis and Feldman**

Requested: October 31, 2025

Introduced and read first time: January 14, 2026

Assigned to: Education, Energy, and the Environment

---

## A BILL ENTITLED

1 AN ACT concerning

### 2 **Certified Public Accountants – Licensure – Qualifications**

3 FOR the purpose of altering certain educational and experiential qualifications for a license  
4 to practice certified public accountancy; and generally relating to licensure  
5 qualifications for certified public accountants.

6 BY repealing and reenacting, with amendments,  
7 Article – Business Occupations and Professions  
8 Section 2–302 and 2–303  
9 Annotated Code of Maryland  
10 (2018 Replacement Volume and 2025 Supplement)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
12 That the Laws of Maryland read as follows:

#### 13 **Article – Business Occupations and Professions**

14 2–302.

15 (a) To qualify for a license, an applicant shall be an individual who meets the  
16 requirements of this section.

17 (b) The applicant shall be of good character and reputation.

18 (c) The applicant shall be at least 18 years old.

19 (d) The applicant shall meet the educational requirements under § 2–303 of this  
20 subtitle.

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



5 (1) is obtained over a period of:

6 (i) not more than [3] 6 years; and

7 (ii) [1. not less than 6 months if the applicant applies before  
8 October 1, 2000; or

(2) includes providing any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills;

13 (3) is performed under the direction of:

14 (i) a licensed certified public accountant; or

15 (ii) an appropriately qualified professional as determined by the  
16 Board;

17 (4) is obtained through employment in government, industry, academia, or  
18 public practice; and

19 (5) amounts to:

20 (i) [1,000 hours if the applicant applies before October 1, 2000; or

21 (ii)] 2,000 hours if the applicant [applies on or after October 1, 2000.]  
22 SEEKS TO QUALIFY FOR A LICENSE UNDER § 2-303(A)(2)(I) OR (II) OF THIS  
23 SUBTITLE; OR

26 2-303.

5 (I) 1. A MASTER'S DEGREE WITH A CONCENTRATION IN  
6 ACCOUNTING OR AN EQUIVALENT OF A CONCENTRATION IN ACCOUNTING; AND

18 (b) The applicant shall have completed for the **BACCALAUREATE OR MASTER'S**  
19 **degree REQUIRED UNDER SUBSECTION (A) OF THIS SECTION**, a curriculum that the  
20 Board considers to constitute:

21 (1) a major in accounting; or

22 (2) a substantial equivalent to a major in accounting, of which required  
23 credits or courses may be taken at any 2- or 4-year regionally accredited institution of  
24 higher education.

25 (c) The degree required under this section shall be awarded by a school, college,  
26 university, or other institution that:

27 (1) is a member of the Association to Advance Collegiate Schools of  
28 Business;

29 (2) is a member of the Accreditation Council for Business Schools and  
30 Programs;

31 (3) is accredited by or is a constituent unit of an institution accredited by:

- (i) the Middle States Association of Colleges and Schools; or
- (ii) the equivalent regional accrediting association for other regional

is recognized and approved by the Board.

5 (d) (1) The Board may use the services of any institution that it considers  
6 appropriate to determine what constitutes a substantial equivalent to a major in accounting  
7 under subsection (b)(2) of this section.

(2) If the Board uses an institution to determine curriculum equivalencies, the Board may accept as final the determination of that institution.

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
11 October 1, 2026.