



MARYLAND SOCIETY OF ACCOUNTING AND TAX PROFESSIONALS

10451 Mill Run Circle #625  
Owings Mills, MD 21117

1-800-922-9672  
410-876-5998

FAX 443-881-4146  
www.msatp.org

**OFFICERS & DIRECTORS**

February 10, 2025

**Donya S. Oneto**  
*President*

**Ann F. Elliott**  
*1st Vice President*

**Hannah Coyle**  
*2nd Vice President*

**Ellen S. Silverstein**  
*Secretary*

**Michael S. McIlhargy**  
*Treasurer*

**Sean D. Coggins**  
*Delegate*

**Matthew T. Eddleman**  
*Delegate*

**Nicole Moore**  
*Delegate*

**John Salan**  
*Delegate*

**Christopher Williams**  
*Delegate*

**Barbara J. Smith**  
*Past President*

**Bob Medbery**  
*Board of Trustees Delegate*

**Giavante' Hawkins**  
*Executive Director*

Honorable Members of the House Economic Matters Committee  
Maryland General Assembly  
11 Bladen Street  
Annapolis, MD 21401

**RE: House Bill 887 - Accountants - Reciprocal Licenses – Qualifications**

Dear Chair and Members of the Committee:

The Maryland Society of Accounting and Tax Professionals, Inc. (MSATP) represents the voices of over 2,000 tax and accounting professional members. Our members, who are tax and accounting professionals, serve over 700,000 Maryland residents. We strongly support House Bill 887, which would streamline and modernize the reciprocal licensing process for certified public accountants seeking to practice in Maryland.

The timing of this legislation is particularly critical as the accounting profession undergoes significant transformation nationwide. Several states have begun modifying their traditional 150-hour education requirement for CPA licensure, allowing candidates to sit for the Uniform CPA Examination with 120 hours while completing the remaining 30 hours post-examination. This shift in the professional landscape makes it imperative that Maryland's reciprocal licensing framework be both robust and adaptable.

The proposed legislation appropriately recognizes the Uniform CPA Examination as the fundamental benchmark of professional competency. This approach is especially important as states adopt varying pathways to licensure while maintaining the examination as the consistent standard of professional knowledge. By focusing on successful completion of the Uniform CPA Examination rather than state-specific educational requirements, Maryland can maintain high professional standards while adapting to evolving industry practices.

Experienced CPAs relocating to Maryland from states with modified education requirements face unnecessary delays and administrative burdens, despite having demonstrated their competency through years of practice and successful completion of the same Uniform CPA Examination. These delays particularly impact our ability to address the growing demand for accounting professionals in Maryland's expanding business sectors.

The bill maintains essential consumer protections by requiring out-of-state practitioners to submit to Maryland's jurisdiction and comply with our state's professional standards. Importantly, the requirements for attest services remain appropriately stringent, ensuring that sensitive work continues to be properly regulated. This balanced approach allows Maryland to welcome qualified professionals while protecting public interests.

By modernizing our reciprocal licensing process now, Maryland can position itself advantageously as the profession continues to evolve. This proactive stance will help address the anticipated shortage of CPAs while maintaining the high standards that Maryland residents expect and deserve from accounting professionals.

For these reasons, MSATP strongly encourages a favorable report on House Bill 887. This legislation would remove unnecessary barriers while ensuring Maryland remains competitive in attracting and retaining qualified accounting professionals in an evolving regulatory landscape.

Respectfully submitted,

*Giavante' Hawkins*

Giavante' Hawkins  
Maryland Society of Accounting and Tax Professionals