



SB51 - Accountants - Reciprocal Licenses - Qualifications
Senate Education, Energy, and the Environment Committee
January 30, 2025
Legislative Position: FAVORABLE

Dear Chair Feldman and members of the Committee:

Founded in 1901, the Maryland Association of CPAs is a state-wide organization dedicated to advancing the CPA profession. Our members serve thousands of Maryland residents and businesses.

Maryland's Accountancy Act allows Certified Public Accountants (CPAs) licensed in other states to practice **temporarily** in Maryland without a Maryland-specific license, provided they meet certain conditions. This "mobility" concept helps CPAs serve clients across state lines and grants businesses efficient access to the expertise they need.

With the rising cost of education and increasing workforce challenges, many states are considering adjusting CPA licensure standards to create additional pathways to licensure that would alter education requirements in favor of increasing experience requirements. As other states adopt these new pathways, Maryland's current statutes lack provisions to accommodate these changes, effectively restricting CPA mobility. Maryland must act now to stay competitive and support its business community. Without updates, out-of-state CPAs may face extra licensing steps, creating unnecessary barriers and adversely affecting Maryland businesses.

MACPA supports SB 51 to enhance mobility for CPAs licensed in other states and the Maryland Board of Public Accountancy supports this concept.

SB 51 will allow CPAs who passed the Uniform CPA Exam and are licensed in good standing in their home state—regardless of educational differences—to temporarily practice in Maryland without additional licensing. This would align Maryland with changes adopted by other states while maintaining professional standards.

Benefits of Enhanced Mobility:

1. **Access to Expertise:** Maryland businesses and residents will continue to have access to financial expertise without licensing delays.
2. **Economic Competitiveness:** Seamless CPA practice supports business growth and economic development.
3. **Consumer Protection:** The Maryland Board of Public Accountancy will maintain oversight, ensuring high professional standards.

SB 51 is a practical step to support businesses and keep Maryland aligned with national CPA standards while safeguarding consumers.

For more information about this position, please contact Mary Beth Halpern marybeth@macpa.org or Nick Manis nmanis@maniscanning.com.