

February 18, 2026  
The Honorable Brian J. Feldman, Chair  
The Honorable Arthur Ellis, Vice Chair  
Senate Education, Energy, and Environment Committee  
2 West Miller Senate Office Building  
Annapolis, Maryland 21401

**RE: SB 34/ HB643 - State Board of Accountancy – Licensure Qualifications**

The Maryland State Board of Public Accountancy (Board) is pleased to provide its comments on proposed legislation, sponsored by Senator Arthur Ellis, in the senate, and cross-filed by Delegate Valderrama, in the house, which would create a new pathway to becoming a Certified Public Accountant in Maryland. We note at the outset, that the existing pathways to become a CPA, 150 hours of education plus a concentration in accounting and one year of experience, or a masters in accounting plus one year of experience, will still remain.

The new pathway will enable an individual with a bachelor's degree and an accounting concentration to become a CPA, with two years of experience; essentially exchanging one year of experience for 30 semester hours of education. All of the pathways require passage of the uniform CPA examination to become a CPA.

There are two compelling reasons for the change provided by this legislation. First, the accounting profession has found that the additional year of education beyond a bachelors-degree has deterred many students, especially the historically economically disadvantaged community, from pursuing a CPA designation primarily because of the cost of the extra year of education and being out of the workforce for that year. Being able to enter accounting with a bachelor's degree and accounting concentration, will enable an individual to work one year sooner than under the existing pathways to become a CPA.

The second reason the Board supports the legislation is that many students benefit from an extra year of experience. Studies have shown experiential learning to be the equivalent to, if not exceeding, classroom learning in many cases.

The legislation being proposed has previously been considered, and approved, by the Board. It is also consistent with national accounting standards, and legislation being enacted in numerous other states including Virginia, New York, Pennsylvania and Delaware in our region. As a result, if Maryland does not enact this additional pathway, students may opt to be licensed in other states that have done so, pulling talent out of Maryland.

For these reasons we strongly encourage the enactment of the proposed pipeline legislation.

Sincerely,

**Jeff Wilson, CPA**  
Board Chair