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January 27, 2026

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The Honorable Senator Brian J. Feldman  
Chair, Senate Education, Energy, and the Environment Committee  
Miller Senate Office Building  
Room 404  
11 Bladen Street  
Annapolis, MD 21401

Maryland Society of Accounting and Tax Professionals

Re: Senate Bill 34 - Certified Public Accountants – Licensure – Qualifications

Chair Feldman and Members of the Committee,  
The Maryland Society of Accounting and Tax Professionals represents over 1,400 tax and accounting professionals who collectively serve more than 400,000 Maryland taxpayers and small businesses. We respectfully submit this testimony in support of Senate Bill 34.

Senate Bill 34 modernizes the educational and experiential pathways to CPA licensure in Maryland by providing multiple, clearly defined options for meeting licensure requirements. By recognizing different combinations of academic preparation and practical experience, the bill maintains high professional standards while improving access to the profession.

The bill preserves rigorous accounting education while acknowledging that candidates gain meaningful, relevant experience across a variety of settings, including public practice, industry, government, and academia. Allowing candidates to qualify through additional experience in lieu of certain academic hours helps address workforce shortages without compromising competence or public protection.

From the perspective of taxpayers and small businesses, a strong and accessible CPA pipeline is essential. CPAs play a critical role in tax compliance, financial reporting, advisory services, and fraud prevention. Ensuring Maryland can attract and retain qualified professionals supports economic stability and consumer confidence.

For accounting firms and employers, Senate Bill 34 provides greater flexibility in recruiting and developing talent while maintaining Board oversight of qualifications and experience. The bill does not reduce examination requirements or ethical standards and continues to rely on the Board of Public Accountancy to evaluate equivalency and approve experience.

By aligning licensure pathways with modern educational models and workforce realities, Senate Bill 34 strengthens the profession, supports economic growth, and protects the public interest.

For these reasons, the Maryland Society of Accounting and Tax Professionals respectfully urges a Favorable Report on Senate Bill 34.

Respectfully submitted,

*Giavante Hawkins*  
Giavante' Hawkins