

ARTHUR ELLIS, CPA
Legislative District 28
Charles County

DEPUTY MAJORITY LEADER

Finance Committee

Vice Chair, Rules Committee

Senate Chair

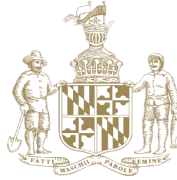
Joint Committee on the
Management of Public Funds

Senate Chair

Joint Committee on
Workers' Compensation Benefit and
Insurance Oversight

Senate Chair, Charles County Delegation

Chair, Select Committee Southern
Maryland



THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

Annapolis Office
James Senate Office Building
11 Bladen Street, Room 301
Annapolis, Maryland 21401
410-841-3616
800-492-7122 Ext. 3616
Arthur.Ellis@senate.maryland.gov

District Office
3261 Old Washington Road
Waldorf, Maryland 20602

Sponsor Written Testimony: Favorable
Senate Bill 0034: Certified Public Accountants – Licensure – Qualifications

February 3, 2026

Dear Chair Feldman, Vice Chair Kagan, and members of the Education, Energy and the Environment Committee:

I am writing to express my strong support for Senate Bill 0034 entitled "Senate Bill 0034: Certified Public Accountants - Licensure – Qualifications," which would modify certain educational and experiential qualifications for a license to practice certified public accountancy.

Senate Bill 0034 updates statutory requirements by providing flexible, competency-based pathways to Certified Public Accountant (CPA) licensure that better reflect today's educational landscape, workforce needs, and professional practice environments. The bill preserves high standards for licensure while recognizing that there are multiple, equally rigorous ways to prepare qualified accounting professionals.

Specifically, this legislation establishes three clear and structured pathways to licensure:

- A master's degree with a concentration in accounting or an equivalent of a concentration in accounting paired with not less than 1 year of practical work experience.
- A baccalaureate degree and an additional 50 semester credit hours with a concentration in accounting or an equivalent of a concentration in accounting; and not less than 1 year of practical work experience.
- A baccalaureate degree with a concentration in accounting or an equivalent of a concentration in accounting and not less than 2 years of practical experience.

Importantly, all applicants must continue to meet professional requirements. This ensures that public protection remains paramount. Senate Bill 0034 also recognizes the evolving nature of the accounting profession. For these reasons, I respectfully request a favorable report on Senate Bill 0034. Thank you for your time and consideration.

Sincerely,

A handwritten signature in cursive script that reads "Arthur Ellis".

Arthur Ellis, CPA