



SB34 - Certified Public Accountants - Licensure - Qualifications
Senate Education, Energy, and the Environment Committee
February 5, 2026
Legislative Position: FAVORABLE

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, like many states, is experiencing a shrinking pipeline of CPA candidates amid growing workforce demand and rapidly evolving accounting and audit standards. Maryland employers, including small CPA firms, state and local governments, and private businesses, report increasing difficulty recruiting and retaining qualified accounting professionals. The current one-size-fits-all licensure model does not fully reflect the diverse educational and experiential pathways of today's professionals. SB 34 addresses this challenge by expanding access without lowering standards.

How SB 34 Modernizes CPA Licensure

SB 34 retains Maryland's existing licensure pathways and adds a new, experience-based option. Under the bill, candidates may qualify for licensure through:

- the existing 150-credit-hour pathway with one year of experience, or
- a master's degree pathway with one year of experience, or
- a bachelor's degree with a defined accounting or business concentration, paired with two years of relevant experience.

All pathways require successful completion of the CPA Examination. SB 34 does not eliminate the 150-hour pathway, reduce examination requirements, or weaken supervision standards. Instead, it recognizes that structured, supervised experience can demonstrate professional competency alongside formal education.

Benefits to Maryland and the Public

- **Expands access while maintaining quality.** The proposed pathway recognizes structured, supervised experience as a valid demonstration of readiness, without compromising exam or experience requirements.
- **Reduces unnecessary barriers.** It offers an alternative to the financial and time burdens associated with earning 150 credit hours, particularly for career changers and first-generation college students, and candidates entering the profession through nontraditional routes.
- **Strengthens Maryland's workforce.** Employers across public accounting, business, and government are facing growing demand for qualified CPAs. SB 34 helps broaden the talent pool to meet those needs.
- **Keeps Maryland competitive.** Dozens of states are pursuing similar licensure reforms. Adoption of SB 34 ensures Maryland remains aligned with national trends and **avoids placing Maryland candidates and employers at a competitive disadvantage.**

SB 34 is a measured, responsible update to Maryland's CPA licensure law. It preserves the rigor and public trust of the CPA credential while expanding opportunity and supporting workforce development. For these reasons, MACPA respectfully urges a favorable report on Senate Bill 34.

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