

Sen. Ellis Written Testimony SB34.pdf

Uploaded by: Arthur Ellis

Position: FAV

ARTHUR ELLIS, CPA
Legislative District 28
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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

Senate Bill 34 Final Testimony in Favor.pdf.pdf

Uploaded by: Giavante Hawkins

Position: FAV

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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

SB 34 - MACPA Written Testimony _ FAVORABLE.pdf

Uploaded by: MB Halpern

Position: FAV



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.