



## **House Professional Licensure Committee**

### ***Meeting Agenda***

June 24, 2025

Call of the Chair

515 Irvis Office Building

Call to Order

Roll call

HOUSE BILL 1433 (Burns) – Lowers the minimum years of experience needed to become a mortuary inspector.

SENATE BILL 719 (Hutchinson) – Amends the CPA Law to increase mobility for CPAs and to provide for additional pathways to CPA licensure.

Any other business

Adjournment

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1433 Session of 2025

INTRODUCED BY BURNS, RABB, SANCHEZ, DONAHUE, VENKAT, NEILSON AND BURGOS, MAY 8, 2025

REFERRED TO COMMITTEE ON PROFESSIONAL LICENSURE, MAY 8, 2025

AN ACT

1 Amending the act of January 14, 1952 (1951 P.L.1898, No.522),  
2 entitled "An act to provide for the better protection of life  
3 and health of the citizens of this Commonwealth by requiring  
4 and regulating the examination, licensure and registration of  
5 persons and registration of corporations engaging in the  
6 care, preparation and disposition of the bodies of deceased  
7 persons, and providing penalties; providing for a State Board  
8 of Funeral Directors in the Department of State, and  
9 repealing other laws," further providing for duties of board.

10 The General Assembly of the Commonwealth of Pennsylvania  
11 hereby enacts as follows:

12 Section 1. Section 16(b) of the act of January 14, 1952  
13 (1951 P.L.1898, No.522), known as the Funeral Director Law, is  
14 amended to read:

15 Section 16. Duties of Board.--\* \* \*

16 (b) The board shall appoint an inspector or inspectors whose  
17 title shall be "Inspector, State Board of Funeral Directors,  
18 Commonwealth of Pennsylvania." Such inspectors shall be licensed  
19 funeral directors who have been actively engaged in the practice  
20 of such profession for at least [ten] five years. Inspectors  
21 shall hold office at the pleasure of the board, and shall

1 receive such compensation as shall be fixed by the board with  
2 the approval of the department. Inspectors shall be empowered to  
3 serve all processes and papers of the board, and shall have the  
4 right of entry into any place, where the business or profession  
5 of funeral directing is carried on or advertised as being  
6 carried on, for the purpose of inspection and for the  
7 investigation of complaints coming before the board and for such  
8 other matters as the board may direct.

9 \* \* \*

10 Section 2. This act shall take effect in 60 days.

# HOUSE OF REPRESENTATIVES

## DEMOCRATIC COMMITTEE BILL ANALYSIS

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<b>Bill No:</b>	HB1433 PN1669	<b>Prepared By:</b>	Kari Orchard
<b>Committee:</b>	Professional Licensure		(717) 787-6882, ext. 6241
<b>Sponsor:</b>	Burns, Frank	<b>Executive Director:</b>	Kari Orchard
<b>Date:</b>	6/20/2025		

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### A. Brief Concept

Lowers the required years of experience to become a mortuary inspector from 10 years to five years.

### C. Analysis of the Bill

This bill amends Section 16 of Act 522 of 1951, known as the **Funeral Director Law**, to reduce the time a licensed funeral director must be actively engaged in practice before applying to become a funeral home inspector from 10 years to five years.

#### **Effective Date:**

This act shall take effect in 60 days.

### G. Relevant Existing Laws

The Funeral Director Law currently requires the board to appoint inspectors who are licensed funeral directors actively engaged in the profession for at least 10 years. Inspectors serve at the pleasure of the board and are compensated for their services, including inspecting mortuary facilities and investigating complaints.

### E. Prior Session (Previous Bill Numbers & House/Senate Votes)

This language was previously introduced as House Bill 1819 (Burns) in the 2023-24 Legislative Session. It was approved by the House 199-2 on March 27, 2024, but did not receive consideration in the Senate.

Prior to that, similar legislation was introduced as Senate Bill 1318 in the 2021-2022 Legislative Session by Sen. John Gordner. It was referred to the Senate Consumer Protection and Professional Licensure Committee but did not receive consideration.

This document is a summary of proposed legislation and is prepared only as general information for use by the Democratic Members and Staff of the Pennsylvania House of Representatives. The document does not represent the legislative intent of the Pennsylvania House of Representatives and may not be utilized as such.

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## SENATE BILL

No. 719 Session of  
2025

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INTRODUCED BY HUTCHINSON, PISCIOTTANO, PHILLIPS-HILL, FONTANA,  
COSTA, BAKER, KIM, FARRY, MILLER AND ROTHMAN, MAY 6, 2025

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SENATOR STEFANO, CONSUMER PROTECTION AND PROFESSIONAL LICENSURE,  
AS AMENDED, JUNE 3, 2025

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## AN ACT

1 Amending the act of May 26, 1947 (P.L.318, No.140), entitled "An  
2 act relating to the practice of public accounting; providing  
3 for the examination, education and experience requirements  
4 for certification of certified public accountants and for the  
5 licensing of certified public accountants, public accountants  
6 and firms; requiring continuing education and peer review;  
7 providing for the organization and ownership of firms and for  
8 the procedures and grounds for discipline and reinstatement  
9 of licensees; prescribing the powers and duties of the State  
10 Board of Accountancy and the Department of State; providing  
11 for ownership of working papers and confidentiality;  
12 regulating the professional responsibility of licensees;  
13 defining unlawful acts and acts not unlawful; providing  
14 penalties; and repealing existing laws," further providing  
15 for definitions, for general powers of the board, for  
16 examination and for requirements for issuance of certificate;  
17 repealing provisions relating to practice in this  
18 Commonwealth by individuals under substantial equivalency;  
19 further providing for practice outside this Commonwealth  
20 under substantial equivalency and for practice by firms and  
21 unlicensed entities under substantial equivalency; providing  
22 for practice in this Commonwealth by individuals under  
23 automatic mobility; and further providing for licenses to  
24 practice, for licensing of firms, for grounds for discipline,  
25 for reinstatement and for unlawful acts.

26 The General Assembly of the Commonwealth of Pennsylvania  
27 hereby enacts as follows:

28 Section 1. Section 2 of the act of May 26, 1947 (P.L.318,  
29 No.140), known as the CPA Law, is amended by adding definitions

1 to read:

2 Section 2. Definitions.--The following words and phrases  
3 when used in this act shall have the meanings ascribed to them  
4 in this section unless the context clearly indicates otherwise:

5 \* \* \*

6 "Automatic mobility." The ability of a certified public  
7 accountant who is actively certified and licensed to practice  
8 public accounting in another state, is in good standing and  
9 whose principal place of business is outside of this  
10 Commonwealth to immediately have practice privileges in this  
11 Commonwealth without obtaining a license, giving notice or  
12 paying a fee to the board, but is subject to the jurisdiction  
13 and discipline authority of the board.

14 \* \* \*

15 "Post-secondary." Approved credits earned by an individual  
16 through:

17 (1) an accredited college or university;

18 (2) an articulation agreement;

19 (3) advanced placement courses or a dual enrollment program  
20 prior to enrolling in a public accounting program; or

21 (4) another means approved by the board.

22 \* \* \*

23 Section 2. Sections 3(a)(5)(v) and (vi) and (b) and 3.1(c)  
24 of the act are amended to read:

25 Section 3. General Powers of the Board.--(a) The Board  
26 shall have the power:

27 \* \* \*

28 (5) To:

29 \* \* \*

30 (v) revoke, suspend or limit the right of a person to

1 practice under section [5.2 or] 5.4 or 5.5 of this act;

2 (vi) censure or publicly reprimand a person practicing under  
3 section [5.2 or] 5.4 or 5.5; and

4 \* \* \*

5 (b) The board shall not require a photograph or character  
6 reference as part of an application for a certificate of  
7 certified public accountant[.] unless the character reference is  
8 necessary to comply with 63 Pa.C.S. § 3113(c) (relating to  
9 consideration of criminal convictions).

10 Section 3.1. Examination.--

11 \* \* \*

12 (c) [Subject to such regulations as the board may adopt  
13 governing reexaminations, a candidate shall be entitled to  
14 retake the examination.] An applicant may take each part of the  
15 examination in any order and retake a part of the examination  
16 that the applicant did not pass. The applicant shall receive  
17 credit for each part of the examination the applicant passed if  
18 the applicant passes all parts of the examination within a  
19 ROLLING thirty-month period beginning on the date the applicant <--  
20 passes one part of the examination. The board may extend the <--  
21 thirty month time frame if the applicant proves that there are  
22 circumstances beyond the applicant's control that made the  
23 applicant not pass all parts of the examination within the time  
24 frame. IF THE APPLICANT DOES NOT PASS ALL PARTS WITHIN THE <--  
25 THIRTY-MONTH PERIOD, CREDIT FOR THE EARLIEST PART OF THE  
26 EXAMINATION PASSED SHALL EXPIRE, AND A NEW ROLLING THIRTY-MONTH  
27 PERIOD SHALL BEGIN ON THE DATE THE NEXT PASSING SCORE IS  
28 RELEASED. THIS CYCLE OF ROLLING THIRTY-MONTH PERIODS AND CREDIT  
29 EXPIRATIONS SHALL CONTINUE UNTIL ALL PARTS ARE PASSED WITHIN A  
30 SINGLE THIRTY-MONTH PERIOD. THE BOARD MAY EXTEND THE THIRTY-

MONTH PERIOD OR THE TERM OF AN APPLICANT'S CONDITIONAL  
EXAMINATION CREDITS IF THE APPLICANT DEMONSTRATES THAT THE  
FAILURE TO PASS OR THE EXPIRATION OF CREDITS WAS DUE TO  
CIRCUMSTANCES BEYOND THE APPLICANT'S CONTROL.

\* \* \*

Section 3. Section 4.2(b), (b.1), (c), (d) and (e) of the  
act are amended and the section is amended by adding a  
subsection to read:

Section 4.2. Requirements for Issuance of Certificate.--\* \*

(b) Except as provided under subsection (b.1), before an  
individual may take the examination, the board shall be  
satisfied that the individual meets all of the following:

(1) [has] Has attained eighteen years of age[;].

(2) [is] Is of good moral character[; and]. In assessing the  
moral character of an applicant with a criminal conviction, the  
board shall conduct an individualized assessment in accordance  
with 63 Pa.C.S. § 3113 (relating to consideration of criminal  
convictions).

(3) [has] Has graduated with:

(i) a baccalaureate or higher degree from a college or  
university accredited by a nationally recognized accrediting  
agency recognized by the United States Department of Education,  
or a college or university approved by the board, and completed  
a total of one hundred fifty semester credits of post-secondary  
education, including at least a total of twenty-four semester  
credits of accounting and auditing, business law, economics,  
technology, finance or tax subjects of a content satisfactory to  
the board and an additional twelve semester credits in  
accounting and auditing subjects or tax subjects of a content



satisfactory to the board, not necessarily as part of the individual's undergraduate or graduate work;

(ii) a baccalaureate degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed at least a total of twenty-four semester credits, which credits shall be in accounting and auditing, business law, economics, technology, finance or tax subjects of a content satisfactory to the board, not necessarily as a part of his undergraduate work; or

(iii) a Master's Degree or other post-graduate degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed at least a total of twenty-four semester credits, which credits shall be in accounting and auditing, business law, economics, technology, finance or tax subjects of a content satisfactory to the board, not necessarily as part of his undergraduate or graduate work.

(b.1) An individual may take the examination on or after the effective date of this subsection if the board is satisfied that the individual meets the requirements under subsection (b) (1) and (2) and has:

(1) graduated with a baccalaureate degree; or

(2) completed [a total of] at least one hundred twenty semester credits of post-secondary education.

[(c) Before an individual who takes the examination under subsection (b) (3) (ii) or (iii) may be issued a certificate, the individual must also satisfy the education requirement in

subsection (b) (3) (i).]

(d) Before an individual may be issued a certificate, the board shall be satisfied that the individual has completed [at least one year of] necessary experience that:

(1) was completed within sixty months preceding the date of application for a certificate;

(2) included providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, which were gained through employment in government, industry, academia or public practice;

(3) was of a caliber satisfactory to the board; and

(4) was verified by an individual with a current license to practice public accounting as a certified public accountant or public accountant in this Commonwealth or another state or a substantially equivalent licensed individual from a foreign country or be verified using NASBA's Experience Verification Service.

[(e) The following requirements may be complied with instead of the otherwise applicable provisions of subsections (b), (c) and (d):

(1) An individual who took the examination before December 31, 2011, but did not pass at least one part taken before that date, may not be issued a certificate until the individual:

(i) has satisfied the education requirement in subsection (c), if applicable; and

(ii) has completed at least one year of experience described in subsection (d) (2), (3) and (4) within one hundred twenty months preceding the date of application for a certificate.

(2) An individual who passed at least one part of the

1 examination taken before December 31, 2011, pursuant to  
2 subsection (b) (3) (ii), may be issued a certificate before or  
3 after December 31, 2011, without satisfying the education  
4 requirement in subsection (c), but not until the individual has  
5 completed at least two years of experience that satisfies the  
6 requirements in subsection (d) (2), (3) and (4). The experience  
7 may be completed within one hundred-twenty months preceding the  
8 date of application for a certificate.

9 (3) An individual who passed at least one part of the  
10 examination taken before December 31, 2011, pursuant to  
11 subsection (b) (3) (iii), may be issued a certificate before or  
12 after December 31, 2011, without satisfying the education  
13 requirement in subsection (c) and may complete the one year of  
14 experience required by subsection (d) within one hundred twenty  
15 months preceding the date of application for a certificate.]

16 (f) After passage of the examination, a certificate may be  
17 issued to an individual:

18 (1) satisfying the educational requirements of (b) (3) (i) or  
19 (iii) with at least one year of qualifying experience; or

20 (2) satisfying the educational requirements of (b) (3) (ii)  
21 with at least two years of qualifying experience.

22 Section 4. Section 5.2 of the act is repealed:

23 [Section 5.2. Practice in this Commonwealth by Individuals  
24 under Substantial Equivalency.--(a) A person may practice  
25 public accounting in this Commonwealth under substantial  
26 equivalency as provided in this section and section 5.4. Any  
27 determination as to whether substantial equivalency exists with  
28 respect to a state or individual for purposes of this act shall  
29 be consistent with any determination as to substantial  
30 equivalency with respect to that state or individual made by the

1 National Association of State Boards of Accountancy National  
2 Qualification Appraisal Service.

3 (b) The following apply to practice in this Commonwealth  
4 under substantial equivalency:

5 (1) Notwithstanding any other provision of this act, an  
6 individual whose principal place of business is not in this  
7 Commonwealth and who has a valid certificate or right to  
8 practice public accounting from a state that is substantially  
9 equivalent shall be presumed to have qualifications  
10 substantially equivalent to the Commonwealth's requirements and  
11 shall have all the privileges and obligations of a licensee of  
12 the Commonwealth without the need to obtain a certificate or  
13 license under this act.

14 (2) Notwithstanding any other provision of this act, an  
15 individual whose principal place of business is not in this  
16 Commonwealth and who has a valid certificate or right to  
17 practice public accounting from a state that is not  
18 substantially equivalent shall be presumed to have  
19 qualifications substantially equivalent to the Commonwealth's  
20 requirements and shall have all the privileges and obligations  
21 of a licensee of the Commonwealth without the need to obtain a  
22 certificate or license if there is substantial equivalency as to  
23 the individual. In determining whether substantial equivalency  
24 exists as to an individual, the order in which the individual  
25 satisfied the experience, education and examination requirements  
26 shall be disregarded.

27 (3) The exercise by an individual of the right to practice  
28 in this Commonwealth under this section constitutes:

29 (i) sufficient contact with this Commonwealth for the  
30 exercise of personal jurisdiction by the board and the courts of

1 this Commonwealth over the individual in any action or  
2 proceeding arising out of acts or omissions by the individual;  
3 (ii) consent by the individual to the personal and subject  
4 matter jurisdiction and disciplinary authority of the board;  
5 (iii) an agreement by the individual to comply with the  
6 provisions of this act and regulations promulgated by the board;  
7 and

8 (iv) consent by the individual to the appointment of the  
9 board of accountancy or other regulatory authority of the state  
10 in which the principal place of business of the individual is  
11 located as the agent upon which process may be served in any  
12 action or proceeding by the board against the individual.

13 (4) An individual who exercises the right to practice under  
14 this section shall be subject to disciplinary action in this  
15 Commonwealth for any act or omission that would subject the  
16 holder of a Pennsylvania certificate or license to disciplinary  
17 action.

18 (5) An individual who passed the Uniform CPA Examination and  
19 holds a valid license to practice public accounting issued by  
20 any other state on or before December 31, 2011, may be exempt  
21 from the education requirements in section 4.2(b)(3)(i) and (c)  
22 of this act for purposes of this section.

23 (6) If the board imposes discipline on an individual  
24 exercising the right to practice under this section, the board  
25 shall, as soon as practicable, notify the board of accountancy  
26 or other regulatory authority in each state where the board has  
27 learned during the disciplinary process that the individual has  
28 been granted a certificate or license to practice public  
29 accounting of the imposition of the discipline. If the order  
30 imposing discipline is appealed or stayed, the board shall send

1 a subsequent notice to each regulatory authority advising of the  
2 filing of the appeal or entry of the stay. As an alternative to  
3 sending the notices to each regulatory authority, the board may  
4 send the notices instead to a multistate enforcement information  
5 network maintained at the time by AICPA or NASBA. The board may  
6 furnish investigative information and the hearing record  
7 relating to the disciplinary proceeding to such other regulatory  
8 authorities upon request.

9 (7) An individual exercising the right to practice under  
10 this section may identify the fact that the individual practices  
11 with a partnership, corporation or other association and may use  
12 its name even if the partnership, corporation or other  
13 association is not a licensee.

14 (8) An individual practicing under this section or a firm or  
15 qualified unlicensed entity practicing under section 5.4 may  
16 provide professional services in this Commonwealth in the same  
17 manner as a licensee, including without limitation, in person or  
18 by mail, telephone or electronic means.

19 (9) The board shall not require a filing or payment of a fee  
20 by an individual, firm or qualified unlicensed entity in  
21 connection with practicing under this section or section 5.4.]

22 Section 5. Sections 5.3 heading and (a) introductory  
23 paragraph and 5.4 heading, (a) introductory paragraph and (b)(1)  
24 of the act are amended to read:

25 Section 5.3. Practice outside this Commonwealth under  
26 [~~Substantial Equivalency~~] Automatic Mobility.--(a) A licensee  
27 who practices public accounting in another jurisdiction under  
28 [~~substantial equivalency~~] automatic mobility shall be subject to  
29 disciplinary action in this Commonwealth for an act or omission  
30 in the other jurisdiction if the act or omission:

1       \* \* \*

2       Section 5.4. Practice by Firms and Unlicensed Entities under  
3   [Substantial Equivalency] Automatic Mobility.--(a) A firm may  
4   practice public accounting in this Commonwealth through an  
5   individual who is not a licensee if the individual has the right  
6   to practice in this Commonwealth under section [5.2] 5.5 of this  
7   act. The exercise by a firm of the right to practice through  
8   such individuals under this subsection constitutes an agreement  
9   by the firm:

10      \* \* \*

11      (b) A qualified unlicensed entity may practice public  
12   accounting in this Commonwealth through an individual who:

13      (1) has the right to practice in this Commonwealth under  
14   section [5.2] 5.5 of this act; or

15      \* \* \*

16      Section 6. The act is amended by adding a section to read:

17      Section 5.5. Practice in this Commonwealth by Individuals  
18   under Automatic Mobility.--(a) An individual may practice  
19   public accounting in this Commonwealth under automatic mobility  
20   as provided under section 5.4 and this section.

21      (b) The following apply to practice in this Commonwealth  
22   under automatic mobility:

23      (1) Notwithstanding any other provision of this act, an  
24   individual whose principal place of business is not located in  
25   this Commonwealth and has a valid certificate or right to  
26   practice public accounting from another state shall have all the  
27   privileges and obligations of a licensee of the Commonwealth  
28   without the need to obtain a certificate or license under this  
29   act if the individual:

30      (i) has:

1 (A) obtained a baccalaureate degree with at least 150 AND  
2 COMPLETED A TOTAL OF AT LEAST 150 SEMESTER credit hours or a  
3 higher degree from an accredited college or university and  
4 includes credits in accounting, auditing, business law,  
5 economics, technology, finance, tax subjects or any other  
6 courses approved by the board;

7 (B) passed the examination; and

8 (C) attained at least one year of experience prior to  
9 certification; or

10 (ii) has:

11 (A) obtained a baccalaureate degree from an accredited  
12 college or university that includes credits in accounting,  
13 auditing, business law, economics, technology, finance, tax  
14 subjects or any other courses approved by the board, even if the  
15 credits are not part of the individual's baccalaureate degree;

16 (B) passed the CPA examination; and

17 (C) attained at least two years of experience prior to  
18 certification.

19 (2) The exercise by an individual to practice in this  
20 Commonwealth under this section constitutes:

21 (i) Sufficient contact with this Commonwealth for the  
22 exercise of personal jurisdiction by the board and the courts of  
23 this Commonwealth over the individual in any action or  
24 proceeding arising out of acts or omissions by the individual.

25 (ii) Consent by the individual to the personal and subject  
26 matter jurisdiction and disciplinary authority of the board.

27 (iii) An agreement by the individual to comply with this act  
28 and regulations promulgated by the board under this act.

29 (iv) Consent by the individual to the appointment of the  
30 board or other regulatory authority of the state in which the



principal place of business of the individual is located as the  
agent upon which process may be served in any action or  
proceeding by the board against the individual.

(3) An individual who practices public accounting under this  
section shall be subject to disciplinary action in this  
Commonwealth for any act or omission that would subject the  
holder of a Pennsylvania certificate or license to disciplinary  
action.

(4) If the board imposes discipline on an individual  
exercising the right to practice under this section, the board  
shall, as soon as practicable, notify the board of accountancy  
or other regulatory authority in each state where the board has  
learned during the disciplinary process that the individual has  
been granted a certificate or license to practice public  
accounting of the imposition of the discipline. If the order  
imposing discipline is appealed or stayed, the board shall send  
a subsequent notice to each regulatory authority advising of the  
filing of the appeal or entry of the stay. As an alternative to  
sending the notices to each regulatory authority, the board may  
send the notices instead to a multi-state enforcement  
information network maintained at the time by AICPA or NASBA.  
The board may furnish investigative information and the hearing  
record relating to the disciplinary proceeding to other  
regulatory authorities upon request.

(5) An individual practicing public accounting under this  
section may identify that the individual practices with a  
partnership, corporation or other association and may use the  
name even if the partnership, corporation or other association  
is not a licensee.

(6) An individual practicing under this section or a firm or

qualified unlicensed entity practicing under section 5.4 may  
provide professional services in this Commonwealth in the same  
manner as a licensee, including without limitation, in person or  
by mail, telephone or electronic means.

(7) An individual whose principal place of business is not  
located in this Commonwealth and who holds a valid active  
license as a certified public accountant from a state that is  
valid in this Commonwealth as of the effective date of this  
clause shall continue to have all of the PRACTICE privileges of <--  
a licensee in this Commonwealth without the need to obtain a  
license under section 4.2 or 5.

(8) The board shall not require notice or filing or payment  
of a fee by an individual, firm or qualified unlicensed entity  
in connection with practicing under section 5.4 or this section.

Section 7. Section 8.2 of the act is amended by adding a  
subsection to read:

Section 8.2. Licenses to Practice.--\* \* \*

(d.1) A ~~license~~ LICENSEE practicing under reciprocity under <--  
section 5 or 5.1 or automatic mobility shall only be required to  
comply with the continuing education requirements of the  
jurisdiction where the licensee's principal license is ~~renewed~~ <--  
as long as the licensee maintains a substantial equivalency  
license in the other state. ACTIVE AND RENEWED, WHICH IS THE <--  
STATE OF THE LICENSEE'S PRINCIPAL PLACE OF BUSINESS. IF THE  
LICENSEE'S PRINCIPAL PLACE OF BUSINESS IS LOCATED IN A STATE  
THAT HAS NO CONTINUING EDUCATION REQUIREMENTS FOR RENEWAL OF A  
LICENSE, THE LICENSEE SHALL COMPLY WITH ALL CONTINUING EDUCATION  
REQUIREMENTS FOR RENEWAL UNDER THIS ACT AND THE BOARD'S  
REGULATIONS.

\* \* \*

Section 8. Sections 8.8(a)(3), 9.1(a) introductory paragraph, (1) and (17), 9.2(e) and 12(a), (c), (f), (1.1), (1.2), (m), (n), (q) and (r) of the act are amended to read:

Section 8.8. Licensing of Firms.--(a) The following shall apply:

\* \* \*

(3) A new firm must designate a licensee of this Commonwealth, or for a firm which practices pursuant to section 5.4 of this act, a licensee of another state who meets the requirements under section [5.2] 5.5 of this act, who is responsible for the proper registration of the firm and who identifies that individual to the board.

\* \* \*

Section 9.1. Grounds for Discipline.--(a) In accordance with the procedure provided in section 9 of this act, the board may revoke, suspend, limit or otherwise restrict the certificate of a certified public accountant or the registration of a public accountant, may revoke, suspend, limit or otherwise restrict any license issued under this act, may censure or publicly reprimand the holder of any certificate, registration or license, may require completion of general or a specific number of continuing professional education courses or may require more frequent peer review or other remedial action, or may revoke, suspend or limit the right of an individual to practice under section [5.2] 5.5 of this act or censure or publicly reprimand an individual practicing under section [5.2] 5.5 of this act for any one or any combination of the following causes:

(1) Fraud or deceit in obtaining:

(i) a certificate of certified public accountant;

(ii) registration under this act;

(iii) a license to practice under this act; or

(iv) a determination that substantial equivalency or  
automatic mobility exists with respect to an individual.

\* \* \*

(17) An act or omission by a licensee in another  
jurisdiction under substantial equivalency or automatic mobility  
that subjects the licensee to discipline in the other  
jurisdiction.

Section 9.2. Reinstatement.--\* \* \*

(e) Upon application in writing and after hearing pursuant  
to notice, the board may reinstate or modify the suspension of  
an individual's right to practice under section [5.2] 5.5 of  
this act which has been revoked or suspended.

Section 12. Unlawful Acts.--(a) Except as provided in  
sections [5.2 and] 5.4 and 5.5 of this act, it is unlawful for  
any person to hold himself out as or otherwise use the title or  
designation "certified public accountant," or the abbreviation  
"CPA," or any other title, designation, words, letters or  
abbreviation tending to indicate that the person is a certified  
public accountant or engaged in the practice of public  
accounting unless the person has received or has been notified  
in writing by the board that he has qualified to receive a  
certificate of certified public accountant issued by this  
Commonwealth, which is not revoked or suspended.

\* \* \*

(c) Except as provided in sections [5.2 and] 5.4 and 5.5 of  
this act, it is unlawful for any partnership, corporation or  
other association to hold itself out as or otherwise use the  
title or designation "certified public accountant" or "public  
accountant" or the abbreviation "CPA" or "PA," or any other

1 title, designation, words, letters or abbreviation tending to  
2 indicate that the partnership, corporation or other association  
3 is composed of or includes certified public accountants or  
4 public accountants unless the partnership, corporation or other  
5 association holds a current license under section 8.8 of this  
6 act.

7 (f) Except as provided in this subsection, in sections [5.2  
8 and] 5.4 and 5.5 of this act or in subsections (a) and (c), it  
9 is unlawful for any person to use a title that includes the word  
10 "certified" as a part thereof, or any other title or designation  
11 likely to be confused with "certified public accountant," or any  
12 title or designation implying or connoting accreditation by any  
13 jurisdiction for the practice of any type of bookkeeping,  
14 accounting, auditing, tax or other professional practice related  
15 thereto, or to use any abbreviation of such title or  
16 designation. It is not a violation of this subsection for an  
17 individual:

18 \* \* \*

19 (1.1) It is unlawful for any person to sell or offer to sell  
20 or fraudulently obtain, furnish or procure any certificate,  
21 registration, license or determination of substantial  
22 equivalency or automatic mobility under the provisions of this  
23 act or cause or aid or abet another person to do so.

24 (1.2) Except as provided in sections [5.2 and] 5.4 and 5.5  
25 of this act, it is unlawful for any person that is not a  
26 licensee to sign, affix a firm name to or otherwise issue any:

27 (1) report; or

28 (2) opinion, certificate or other communication respecting  
29 compliance with conditions established by law or contract,  
30 including, but not limited to, statutes, ordinances,

1 regulations, grants, loans and appropriations, together with any  
2 wording, accompanying or contained in such opinion, certificate  
3 or other communication that indicates that the person is  
4 composed of or employs:

5 (i) accountants or auditors; or

6 (ii) persons having expert knowledge in accounting or  
7 auditing.

8 \* \* \*

9 (m) Except as provided in sections [5.2 and] 5.4 and 5.5 of  
10 this act, it is unlawful for any individual who is not a  
11 licensee to sign or affix his name or any trade or assumed name  
12 used by him in his profession or business to or otherwise issue  
13 any:

14 (1) report; or

15 (2) opinion, certificate or other communication respecting  
16 compliance with conditions established by law or contract,  
17 including, but not limited to, statutes, ordinances,  
18 regulations, grants, loans and appropriations, together with any  
19 wording accompanying or contained in such opinion, certificate  
20 or other communication, which indicates:

21 (i) that he is an accountant or auditor; or

22 (ii) that he has expert knowledge in accounting or auditing.

23 The provisions of this subsection shall not prohibit any  
24 officer, employe, partner, or principal of any organization from  
25 affixing his signature to any communication in reference to the  
26 affairs of the organization with any wording designating the  
27 position, title, or office which he holds in the organization,  
28 nor shall the provisions of this subsection prohibit any act of  
29 a public official or public employe in the performance of his  
30 duties as such.

1 (n) Except as provided in sections [5.2 and] 5.4 and 5.5 of  
2 this act, it is unlawful for any person not a licensee to hold  
3 himself or itself out to the public as an "auditor" or as an  
4 "accountant and auditor." This subsection shall not prohibit any  
5 officer, employe, partner, or principal of any organization from  
6 describing himself by the position, title or office he holds in  
7 the organization, nor shall this subsection prohibit any action  
8 of a public official or public employe in the performance of his  
9 duties as such.

10 \* \* \*

11 (q) Except as provided in sections [5.2 and] 5.4 and 5.5 of  
12 this act, it is unlawful for any person not a licensee to engage  
13 in the practice of public accounting in this Commonwealth.

14 (r) Except as provided in sections [5.2 and] 5.4 and 5.5 of  
15 this act, it is unlawful for any person not a licensee to  
16 prepare financial information that is accompanied by a letter or  
17 other text that does not comply with section 13(c) of this act.

18 Section 9. This act shall take effect immediately.

# HOUSE OF REPRESENTATIVES

## DEMOCRATIC COMMITTEE BILL ANALYSIS

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<b>Bill No:</b>	SB0719 PN0862	<b>Prepared By:</b>	Kari Orchard
<b>Committee:</b>	Professional Licensure		(717) 787-6882, ext. 6241
<b>Sponsor:</b>	Hutchinson, Scott	<b>Executive Director:</b>	Kari Orchard
<b>Date:</b>	6/23/2025		

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### A. Brief Concept

Establishes additional pathways to CPA licensure, eases interstate mobility and provides more time to pass the CPA exam.

### C. Analysis of the Bill

Senate Bill 719 amends **the CPA Law** (Act 140 of 1947) by adding automatic mobility, a new pathway to qualify for the CPA exam, and provides more time for exam candidates to pass the exam.

#### *New Definitions*

"Automatic mobility." The ability of a certified public accountant who is actively certified and licensed to practice public accounting in another state, is in good standing and whose principal place of business is outside of this Commonwealth to immediately have practice privileges in this Commonwealth without obtaining a license, giving notice or paying a fee to the board, but is subject to the jurisdiction and discipline authority of the board.

"Post-secondary." Approved credits earned by an individual through an accredited college or university, an articulation agreement, advanced placement courses or a dual enrollment program prior to enrolling in a public accounting program, or another means approved by the board.

#### *Examination*

Applicants may sit for the exam once they have graduated with a baccalaureate degree or have completed at least 120 credits of post-secondary education.

Applicants may take each of the four parts of the CPA exam in any order and will be considered to have passed the exam if all parts are passed in a rolling 36-month period. The rolling 36 months begins on the date that the earliest part of the exam is passed. (This is an increase in time to complete the exam from 18 months in current regulation.)

If all parts are not passed within the 36-month period, the earliest credits will expire and a new rolling period is established from the date the next earliest part was passed. The board may extend the 36-month period if the applicant demonstrates that failure to pass or the expiration of credits was due to circumstances beyond their control.

#### *Educational Requirements*

An applicant may be issued a CPA certificate if they have met other requirements and have:

- Graduated with a bachelor's degree (150 credits) with a concentration in accounting AND at least one year of qualifying experience;
- Graduated with a Master's degree with required coursework in accounting, auditing and other specified related subjects AND have at least one year of qualifying experience; or
- Graduated with a bachelor's degree and at least 24 credits in accounting, auditing and other specified related subjects AND have at least two years of qualifying experience. (This is the new option.)



### *Automatic Mobility*

Existing law that uses the standard of "substantial equivalency" to allow Pennsylvania CPAs to practice in other states (and out-of-state CPAs to practice here) without getting an additional certificate or license if their qualifications are substantially equivalent, is repealed.

Instead, the concept of "automatic mobility" is established and assumes that all states have virtually the same requirements for CPA licensure and no judgement of "substantial equivalency" is necessary. Any of the educational pathways to CPA licensure in the bill would qualify the public accountant to practice under automatic mobility in other states.

### *Miscellaneous Provisions*

CPAs must follow the laws and regulations of the state in which they are practicing. States retain the ability to investigate complaints and discipline CPAs practicing in their state under automatic mobility for any act or omission that would subject a licensee in that state to disciplinary action. Boards must notify each known state where the individual is licensed of discipline against the individual.

The Board of Accountancy shall not require notice, filing or fees by an individual, firm or entity practicing in Pennsylvania under automatic mobility. Character references are not required unless necessary to conduct an individualized assessment of an applicant due to an applicant's criminal conviction(s).

A licensee practicing in Pennsylvania under reciprocity or automatic mobility must complete the CE requirements for their principal state of licensure. If that state does not require continuing education, then the licensee must meet Pennsylvania's CE requirements (80 hours every two years).

### **Effective Date:**

This act shall take effect immediately.

### **G. Relevant Existing Laws**

Certified Public Accountants are governed by the CPA Law (Act 140 of 1947) as well as regulations in Chapter 49 of the PA Code.

**Substantial equivalency:** Defined as the fact that:

- (1) the education, examination and experience requirements contained in the statutes and regulations of another jurisdiction are comparable to or exceed the education, examination and experience requirements contained in this act; or
- (2) a certified public accountant's education, examination and experience qualifications are comparable to or exceed the education, examination and experience requirements contained in this act.

**Examination:** Section 3.1 of the CPA Law allowed re-taking the exam subject to board regulations. Under those regulations (49 Pa. Code §11.16), the CPA exam is administered during the first two months of each quarter of every year. An exam candidate must pass all four parts of the CPA exam (in any order) during a rolling 18-month period that begins on the date the candidate passes one part of the examination. If the candidate does not pass all parts within 18 months, the earliest part(s) passed will expire and must be retaken.

**Education:** Section 4.2 of the CPA Law provides that applicants must be 18 years or older, of good moral character, and has graduated with:

- (i) a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed a total of one hundred fifty

semester credits of post-secondary education, including at least a total of twenty-four semester credits of accounting and auditing, business law, economics, technology, finance or tax subjects of a content satisfactory to the board and an additional twelve semester credits in accounting and auditing subjects or tax subjects of a content satisfactory to the board, not necessarily as part of the individual's undergraduate or graduate work;

(ii) a baccalaureate degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed at least a total of twenty-four semester credits, which credits shall be in accounting and auditing, business law, economics, technology, finance or tax subjects of a content satisfactory to the board, not necessarily as a part of his undergraduate work; or

(iii) a Master's Degree or other post-graduate degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed at least a total of twenty-four semester credits, which credits shall be in accounting and auditing, business law, economics, technology, finance or tax subjects of a content satisfactory to the board, not necessarily as part of his undergraduate or graduate work.

**Continuing Education:** Section 8.2 of the CPA Law requires all licensees to complete 80 hours of continuing education per two-year license renewal cycle.

#### **E. Prior Session** (Previous Bill Numbers & House/Senate Votes)

This language was not introduced in previous legislative sessions.

This document is a summary of proposed legislation and is prepared only as general information for use by the Democratic Members and Staff of the Pennsylvania House of Representatives. The document does not represent the legislative intent of the Pennsylvania House of Representatives and may not be utilized as such.