

HB 1259 - AS AMENDED BY THE HOUSE

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2026 SESSION

26-2791

09/08

HOUSE BILL **1259**

AN ACT relative to the issuance of certificates as a certified public accountant.

SPONSORS: Rep. Johnson, Straf. 11; Rep. Colby, Merr. 9; Rep. Muns, Rock. 29; Rep. Vallone, Rock. 5; Sen. Reardon, Dist 15

COMMITTEE: Executive Departments and Administration

ANALYSIS

This bill modifies certain requirements for obtaining a certificate as a certified public accountant and allows for individuals with certificates issued by other states to offer services in New Hampshire subject to certain requirements.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears [~~in brackets and struckthrough.~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Six

AN ACT relative to the issuance of certificates as a certified public accountant.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 1 New Hampshire Accountancy Act; Definitions. Amend RSA 309-B:3, XVIII and XIX to read as
2 follows:

3 XVIII. [~~"Substantial equivalency" is a determination by the office or its designee that the~~
4 ~~education, examination, and experience requirements contained in the statutes and administrative~~
5 ~~rules of another jurisdiction are comparable to or exceed the education, examination, and experience~~
6 ~~requirements contained in the Uniform Accountancy Act, or that the individual certified public~~
7 ~~accountant's education, examination, and experience qualifications are comparable to or exceed the~~
8 ~~education, examination, and experience requirements contained in the Uniform Accountancy Act. In~~
9 ~~ascertaining substantial equivalency as used in this statute, the office shall take into account the~~
10 ~~qualifications without regard to the sequence in which experience, education, or examination~~
11 ~~requirements were attained.~~

12 XIX.] "Uniform Accountancy Act" means the [May 2014] *ninth* edition of the model
13 legislation developed jointly by the American Institute of Certified Public Accountants and the
14 National Association of State Boards of Accountancy, **published in July 2025**.

15 2 New Hampshire Accountancy Act; Qualifications for a Certificate as a Certified Public
16 Accountant. RSA 309-B:5, III is repealed and reenacted to read as follows:

17 III. The education requirements for a certificate shall be as follows:

18 (a) A post-baccalaureate degree conferred by a college or university acceptable to the
19 board, the total educational program to include an accounting concentration or equivalent as
20 determined by board rule;

21 (b) A baccalaureate degree plus an additional 30 semester credit hours, conferred by a
22 college or university acceptable to the board, the total educational program to include an accounting
23 concentration as determined by board rule; or

24 (c) A baccalaureate degree conferred by a college or university acceptable to the board,
25 the total education program to include an accounting concentration or equivalent as determined by
26 board rule.

27 3 New Hampshire Accountancy Act; Qualifications for a Certificate as a Certified Public
28 Accountant. Amend RSA 309-B:5, V to read as follows:

29 V. An applicant shall be required to pass all sections of the examination provided for in
30 paragraph IV in order to qualify for a certificate. A passing grade for each section shall be 75. The
31 applicant shall pass all sections of the examination within a time period established by the board, in

1 accordance with rules adopted by the board pursuant to RSA 309-B:4, VI and RSA 309-B:5, IV. ***An***
2 ***applicant may be able to sit for the examination as of a date no more than 120 days before***
3 ***the applicant expects to obtain his or her baccalaureate degree, pursuant to rules***
4 ***established by the board.***

5 4 New Hampshire Accountancy Act; Qualifications for a Certificate as a Certified Public
6 Accountant. RSA 309-B:5, IX(a)-(b) is repealed and reenacted to read as follows:

7 (a) Two years, for a candidate who is applying for licensure on the basis of the
8 educational requirement in RSA 309-B:5, III(c).

9 (b) One year, for a candidate who is applying for licensure on the basis of the educational
10 requirement in RSA 309-B:5, III(a) or (b).

11 5 New Section; New Hampshire Accountancy Act; Mobility. Amend RSA 309-B by inserting
12 after section 6 the following new section:

13 309-B:6-a Mobility.

14 I. An individual whose principal place of business is outside this state is granted the
15 privilege to perform or offer to perform services, whether in person or by mail, telephone, or
16 electronic means, in this state as a certified public accountant without notice to the board, the
17 submission of any other documentation, or the payment of any fee if the individual holds a valid and
18 unrevoked license or permit to practice as a certified public accountant issued by another state, a
19 territory of the United States, or the District of Columbia, and satisfies the education, examination,
20 and experience requirements of RSA 309-B:5.

21 II. An individual whose principal place of business is outside this state, who holds a valid
22 and unrevoked license or permit to practice as a certified public accountant issued by another state,
23 a territory of the United States, or the District of Columbia, and who as of the effective date of this
24 section had practice privileges in this state pursuant to this state's substantial equivalency
25 provisions shall continue to have the privilege to perform or offer to perform services, whether in
26 person or by mail, telephone, or electronic means, in this state as a certified public accountant
27 without notice to the board, the submission of any other documentation, or the payment of any fee.

28 III. An individual licensee of another state exercising the privilege afforded under this
29 section and the firm which employs that licensee hereby simultaneously consent, as a condition of
30 the grant of this privilege:

31 (a) To the personal and subject matter jurisdiction and disciplinary authority of the
32 board;

33 (b) To comply with RSA 309-B and the board's rules thereunder;

34 (c) That in the event the license from the state of the individual's principal place of
35 business is no longer valid, the individual will cease offering or rendering professional services in
36 this state individually and on behalf of a firm; and

HB 1259 - AS AMENDED BY THE HOUSE

- Page 3 -

1 (d) To the appointment of the state board which issued his or her license as his or her
2 agent upon whom process may be served in any action or proceeding by this board against the
3 licensee.

4 6 Repeal. RSA 309-B:7, VI and VII, relative to substantial equivalent foreign designation
5 applicants, is repealed.

6 7 Effective Date. This act shall take effect upon its passage.