

CHAPTER 34  
HB 1259 - FINAL VERSION

12Feb2026... 0360h

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

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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.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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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 34:1 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 rules of~~  
5 ~~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 accountant's~~  
7 ~~education, examination, and experience qualifications are comparable to or exceed the education,~~  
8 ~~examination, and experience requirements contained in the Uniform Accountancy Act. In ascertaining~~  
9 ~~substantial equivalency as used in this statute, the office shall take into account the qualifications without~~  
10 ~~regard to the sequence in which experience, education, or examination requirements were attained.~~

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

14 34:2 New Hampshire Accountancy Act; Qualifications for a Certificate as a Certified Public  
15 Accountant. RSA 309-B:5, III is repealed and reenacted to read as follows:

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

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

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

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

25 34:3 New Hampshire Accountancy Act; Qualifications for a Certificate as a Certified Public  
26 Accountant. Amend RSA 309-B:5, V to read as follows:

27 V. An applicant shall be required to pass all sections of the examination provided for in paragraph  
28 IV in order to qualify for a certificate. A passing grade for each section shall be 75. The applicant shall  
29 pass all sections of the examination within a time period established by the board, in accordance with  
30 rules adopted by the board pursuant to RSA 309-B:4, VI and RSA 309-B:5, IV. *An applicant may be able*  
31 *to sit for the examination as of a date no more than 120 days before the applicant expects to obtain his or*  
32 *her baccalaureate degree, pursuant to rules established by the board.*

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1       34:4 New Hampshire Accountancy Act; Qualifications for a Certificate as a Certified Public  
2 Accountant. RSA 309-B:5, IX(a)-(b) is repealed and reenacted to read as follows:

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

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

7       34:5 New Section; New Hampshire Accountancy Act; Mobility. Amend RSA 309-B by inserting after  
8 section 6 the following new section:

9       309-B:6-a Mobility.

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

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

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

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

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

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

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

34       34:6 Repeal. RSA 309-B:7, VI and VII, relative to substantial equivalent foreign designation  
35 applicants, is repealed.

      34:7 Effective Date. This act shall take effect upon its passage.

Approved: April 22, 2026  
Effective Date: April 22, 2026