

HB 236-FN - VERSION ADOPTED BY BOTH BODIES

2025 SESSION

25-0301  
09/11

HOUSE BILL                    **236-FN**

AN ACT                    relative to the granting of retired status to certified public accountants.

SPONSORS:            Rep. Muns, Rock. 29; Sen. Altschiller, Dist 24

COMMITTEE:          Executive Departments and Administration

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ANALYSIS

This bill permits the office of professional licensure and certification to grant an individual who has retired and previously held a certificate as a certified public accountant (CPA) the honorific title of "CPA (retired)".

This bill is a request of the board of accountancy.

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                         Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty Five*

AN ACT                    relative to the granting of retired status to certified public accountants.

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

1            1   New Section; New Hampshire Accountancy Act; Retired Status. Amend RSA 309-B by  
2 inserting after section 7 the following new section:

3            309-B:7-a Retired Status.

4            I. The office of professional licensure and certification shall grant retired status to a person  
5 who meets the following criteria:

6                    (a) Is 55 years of age or older at the time of application;

7                    (b) Has currently or has previously held a certificate as a certified public accountant in  
8 New Hampshire;

9                    (c) Declares that he or she is not practicing public accounting in any jurisdiction;

10                    (d) Was certified in good standing at the time the person last held a license under this  
11 chapter; and

12                    (e) Applies for retired status on a form provided by the office.

13            II. Retired status is an honorific status. A person granted retired status shall not perform  
14 or offer to perform services for which a license, certificate, or permit is required under this chapter.

15            III. The office shall issue to a person granted retired status a certificate stating that retired  
16 status has been granted.

17            IV. An individual granted retired status may represent themselves as retired by placing the  
18 word "retired" or abbreviation adjacent to their CPA title or PA title on any business card,  
19 letterhead, or any other document or device, with the exception of their CPA certificate or PA  
20 registration, on which their CPA or PA title appears, but shall not represent themselves or allow  
21 themselves to be represented to the public as a current practicing CPA or PA.

22            V. An individual granted retired status is not required to comply with the continuing  
23 education requirements to maintain such status.

24            VI. An individual granted retired status is not required to renew registration or pay renewal  
25 fees to maintain retired status.

26            VII. The office shall change a license status from retired to active or inactive if a person with  
27 retired status requests a status change and meets requirements for licensure, including continuing  
28 education requirements.

29            2 Effective Date. This act shall take effect 60 days after its passage.

LBA  
25-0301  
12/5/24

**HB 236-FN- FISCAL NOTE  
AS INTRODUCED**

AN ACT                    relative to the granting of retired status to certified public accountants.

**FISCAL IMPACT:**

The Legislative Budget Assistant has determined that this legislation has a total fiscal impact of less than \$10,000 in each of the fiscal years 2025 through 2028.

**AGENCIES CONTACTED:**

Office of Professional Licensure and Certification