

CHAPTER 11
HB 236-FN - FINAL VERSION

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

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.

Explanation: Matter added to current law appears in ***bold italics***.
 Matter removed from current law appears ~~[in brackets and struck through.]~~
 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 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 11:1 New Section; New Hampshire Accountancy Act; Retired Status. Amend RSA 309-B by inserting
2 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 who
5 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 New
8 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 or offer
14 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 status
16 has been granted.

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

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

24 VI. An individual granted retired status is not required to renew registration or pay renewal fees to
25 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 11:2 Effective Date. This act shall take effect 60 days after its passage.

Approved: May 08, 2025
Effective Date: July 07, 2025

