

HB 1259 - AS INTRODUCED

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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 edition of~~] the model legislation  
13 developed jointly by the American Institute of Certified Public Accountants and the National  
14 Association of State Boards of Accountancy, **as it is amended from time to time.**

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

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 New Hampshire Accountancy Act; Issuance and Renewal of Certificates. Amend RSA 309-B:7,  
5 VI to read as follows:

6 VI. The office shall issue a certificate to a holder of a [~~substantially equivalent~~] **comparable**  
7 foreign designation, granted in a foreign country, provided that:

8 (a) The foreign authority which granted the designation makes similar provision to allow  
9 a person who holds a valid certificate issued by this state to obtain such foreign authority's  
10 comparable designation; and

11 (b) The foreign designation:

12 (1) Was duly issued by a foreign authority that regulates the practice of public  
13 accountancy and the foreign designation has not expired or been revoked or suspended;

14 (2) Entitles the holder to issue reports upon financial statements; and

15 (3) Was issued upon the basis of educational, examination, and experience  
16 requirements established by the foreign authority or by law; and

17 (c) The applicant:

18 (1) Received the designation, based on educational and examination standards  
19 [~~substantially equivalent~~] **comparable** to those in effect in this state, at the time the foreign  
20 designation was granted;

21 (2) Completed an experience requirement, [~~substantially equivalent~~] **comparable** to  
22 the requirement set out in RSA 309-B:5, IX, in the jurisdiction which granted the foreign designation  
23 or has completed at least 4 years of professional experience in this state; or meets equivalent  
24 requirements prescribed by the board by rule, within the 10 years immediately preceding the  
25 application; and

26 (3) Passed a uniform qualifying examination in national standards acceptable to the  
27 board.

28 7 Effective Date. This act shall take effect upon its passage.