

HOUSE BILL No. 1143

DIGEST OF INTRODUCED BILL

Citations Affected: IC 25-2.1-3.

Synopsis: Licensure of accountants. Revises the education and experience requirements for licensure as a certified public accountant. Repeals language allowing various substitutions for licensure requirements.

Effective: January 1, 2027.

VanNatter, Gore

January 8, 2025, read first time and referred to Committee on Employment, Labor and Pensions.



First Regular Session of the 124th General Assembly (2025)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2024 Regular Session of the General Assembly.

HOUSE BILL No. 1143

A BILL FOR AN ACT to amend the Indiana Code concerning professions and occupations.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 25-2.1-3-2, AS AMENDED BY P.L.59-2021,
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2027]: Sec. 2. (a) A first time examination candidate
4 must have at least one hundred twenty (120) semester hours (or the
5 equivalent if a different grading period is used) of college education
6 that includes an accounting concentration or equivalent as determined
7 by the board to be appropriate.

8 (b) A candidate for an initial issuance of a certificate must have:

9 (1) at least one hundred fifty (150) semester hours (or the
10 equivalent if a different grading period is used) of college
11 education; and

12 (2) a baccalaureate or higher degree conferred by a college or
13 university acceptable to the board. The educational program must
14 include an accounting concentration or equivalent as determined
15 by the board to be appropriate.

16 (b) The education requirement for initial licensure may be met
17 through any of the following pathways:



(1) The completion of a baccalaureate degree with a concentration in accounting, conferred by a college or university as deemed acceptable by the board.

(2) The completion of a baccalaureate degree with a concentration in accounting, totaling one hundred fifty (150) hours, conferred by a college or university as deemed acceptable by the board.

(3) The completion of a post-baccalaureate degree with a concentration in accounting, conferred by a college or university as deemed acceptable by the board.

SECTION 2. IC 25-2.1-3-10, AS AMENDED BY P.L.14-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2027]: Sec. 10. (a) An applicant for the initial issuance of a certificate under this chapter shall show that the applicant has had one (1) year of experience. An applicant for licensure under:

(1) section 2(b)(1) of this chapter must have two (2) years of experience in the accounting profession; or

(2) section 2(b)(2) or 2(b)(3) of this chapter must have one (1) year in the accounting profession.

(b) To qualify as experience under this section, an applicant may provide any type of service or advice that:

(1) constitutes the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills as determined under the rules adopted by the board; and

(2) is verified by the holder of an active certificate issued under this article or the corresponding provisions of another state, as determined by the board.

Experience of the type described in this section applies equally toward meeting the experience requirement of this section regardless of whether it is gained through employment in government, industry, academia, or public practice.

SECTION 3. IC 25-2.1-3-11 IS REPEALED [EFFECTIVE JANUARY 1, 2027]. Sec. 11. An advanced degree in accounting or business administration from a college or university recognized by the board, and the satisfactory completion of the semester hours in accounting, business administration, economics, and other related subjects that the board determines are appropriate, may be substituted as the board determines appropriate for experience of the type described in section 10 of this chapter.

