

HOUSE BILL No. 1147

DIGEST OF INTRODUCED BILL

Citations Affected: IC 25-2.1-3.

Synopsis: Licensure of certified public accountants. Provides that an individual is eligible to take the examination for licensure as a certified public accountant if the individual has at least a baccalaureate degree with a concentration in accounting or equivalent as determined by the board to be appropriate.

Effective: July 1, 2026; January 1, 2027.

VanNatter

January 5, 2026, read first time and referred to Committee on Employment, Labor and Pensions.



Second Regular Session of the 124th General Assembly (2026)

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 2025 Regular Session of the General Assembly.

HOUSE BILL No. 1147

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 JULY 1, 2026]: Sec. 2. (a) A first time examination candidate must
4 have at least:
5 (1) one hundred twenty (120) semester hours (or the equivalent if
6 a different grading period is used) of college education that
7 includes an accounting concentration or equivalent as determined
8 by the board to be appropriate; **or**
9 (2) **a baccalaureate degree with a concentration in accounting**
10 **or equivalent as determined by the board to be appropriate.**
11 (b) A candidate for an initial issuance of a certificate must have:
12 (1) at least one hundred fifty (150) semester hours (or the
13 equivalent if a different grading period is used) of college
14 education; and
15 (2) a baccalaureate or higher degree conferred by a college or
16 university acceptable to the board. The educational program must
17 include an accounting concentration or equivalent as determined



1 by the board to be appropriate.

2 SECTION 2. IC 25-2.1-3-2, AS AMENDED BY P.L.85-2025,
3 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JANUARY 1, 2027]: Sec. 2. (a) A first time examination candidate
5 must have at least:

6 (1) one hundred twenty (120) semester hours (or the equivalent if
7 a different grading period is used) of college education that
8 includes an accounting concentration or equivalent as determined
9 by the board to be appropriate; **or**

10 **(2) a baccalaureate degree with a concentration in accounting**
11 **or equivalent as determined by the board to be appropriate.**

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

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

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

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

