

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 ENROLLED ACT No. 1147

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

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

SECTION 1. IC 25-2.1-3-2, AS AMENDED BY P.L.59-2021, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) A first time examination candidate must have at least:

- (1) one hundred twenty (120) semester hours (or the equivalent if a different grading period is used) of college education that includes an accounting concentration or equivalent as determined by the board to be appropriate; **or**
- (2) **a baccalaureate degree with a concentration in accounting or equivalent as determined by the board to be appropriate.**

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

- (1) at least one hundred fifty (150) semester hours (or the equivalent if a different grading period is used) of college education; and
- (2) a baccalaureate or higher degree conferred by a college or university acceptable to the board. The educational program must include an accounting concentration or equivalent as determined by the board to be appropriate.

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

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must have at least:

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

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

(b) The education requirement for initial licensure may be met 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.



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Speaker of the House of Representatives

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President of the Senate

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President Pro Tempore

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Governor of the State of Indiana

Date: \_\_\_\_\_ Time: \_\_\_\_\_

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