

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS  
FISCAL IMPACT STATEMENT**

**LS 6239**  
**BILL NUMBER: HB 1147**

**NOTE PREPARED:** Jan 15, 2026  
**BILL AMENDED:**

**SUBJECT:** Licensure of Certified Public Accountants.

**FIRST AUTHOR:** Rep. VanNatter  
**FIRST SPONSOR:**

**BILL STATUS:** CR Adopted - 1<sup>st</sup> House

**FUNDS AFFECTED:** ☒ **GENERAL**  
☒ **DEDICATED**  
**FEDERAL**

**IMPACT:** State

**Summary of Legislation:** The bill 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 Date:** July 1, 2026; January 1, 2027.

**Explanation of State Expenditures:** *Summary*– The bill would likely require the Professional Licensing Agency (PLA) to update potential license applicants via the PLA’s website and review and update any rules necessary under 872 IAC 1. It is likely regularly scheduled Board of Accountancy meetings would be able to address rules changes as necessary.

*Additional Information*– The Accountancy Board meets an average of seven to eight times per calendar year.

**Explanation of State Revenues:** *Summary*– Any increase in revenue to the state General Fund (from licensing fees), and to the dedicated Accountant Investigative Fund, will be indeterminate but likely small.

*Additional Information*– Accountancy licence fee revenue to the state General Fund totaled \$720,451 in FY 2024 and \$297,380 in FY 2025. The Investigative Fund received \$267,760 in FY 2024 and \$66,120 in FY 2025.

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:** Professional Licensing Agency; Board of Accountancy.

**Local Agencies Affected:**

**Information Sources:** Legislative Services Agency, *Indiana Handbook of Taxes, Revenues, and*

*Appropriations*, FY 2025, <https://iga.in.gov/publications/handbooks>.

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