

HOUSE BILL NO. 4893

September 11, 2025, Introduced by Reps. Tisdell, Wozniak, Martin, Schuette, Borton and Alexander and referred to Committee on Finance.

A bill to amend 1980 PA 299, entitled
"Occupational code,"
by amending sections 725 and 727a (MCL 339.725 and 339.727a),
section 725 as amended by 2010 PA 215 and section 727a as amended
by 2018 PA 81.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 725. (1) The department shall issue a certificate as a
- 2 certified public accountant to an individual who meets all of the
- 3 following requirements:

1 (a) Is of good moral character.

2 (b) Has complied with the education requirements of subsection
3 (2).

4 (c) Has passed an examination meeting the requirements of
5 subsection (3).

6 (d) Has complied with the experience requirements of
7 subsection (4).

8 (e) Has completed ~~at least 150~~ **the following** semester hours of
9 college education, including a baccalaureate degree or higher
10 degree with a concentration in accounting, at an educational
11 institution approved by the board:

12 **(i) Until December 31, 2026, not less than 150 semester hours.**

13 **(ii) Beginning on January 1, 2027, not less than 120 semester**
14 **hours.**

15 (2) An individual who has completed a curriculum required for
16 a baccalaureate degree with a concentration in accounting at an
17 educational institution approved by the board may sit for the
18 examination required under subsection (3).

19 (3) An applicant for a certificate as a certified public
20 accountant shall pass an examination in accounting, auditing, and
21 other related subjects, acceptable to the department and the board,
22 that is given reciprocal status in the plurality of states as
23 compared to other examinations.

24 (4) For an application for a certificate as a certified public
25 accountant received on or after ~~the effective date of the~~
26 ~~amendatory act that added this subsection,~~ **November 23, 2010**, or an
27 application received before ~~that date~~ **November 23, 2010** if a
28 certificate of certified public accountant has not been issued, the
29 applicant ~~shall~~ **must** have 1 year of qualifying experience, all of

1 which is verified by a certified public accountant of this state,
2 ~~any other~~**another** state, or any jurisdiction of the United States,
3 submitted on a form prescribed by the department. Qualified
4 experience is experience gained through employment in government,
5 industry, academia, or public practice in 1 or more of the
6 following areas:

7 (a) Audits of financial statements in accordance with the
8 applicable standards at the time of engagement.

9 (b) Reviews of financial statements in accordance with the
10 applicable standards at the time of engagement.

11 (c) Compilations of financial statements with complete
12 disclosure in accordance with the applicable standards at the time
13 of engagement.

14 (d) Attestation engagements in accordance with the applicable
15 standards at the time of engagement.

16 (e) Other auditing in accordance with applicable standards at
17 the time of engagement that leads to an expression of a written
18 opinion including any of the following:

19 (i) Reviews regarding internal control.

20 (ii) Operational audits.

21 (iii) Compliance audits.

22 (iv) Expressions of an opinion on financial forecasts and
23 projections.

24 (f) Performance of an independent internal audit function.

25 (g) Compliance audits of government contracts performed on
26 behalf of a government agency that result in the issuance of an
27 opinion or report.

28 (h) Audits performed on behalf of a government audit agency
29 that result in the issuance of an opinion or report.

(i) Preparation of income and nonprofit tax returns for any taxing jurisdiction.

(j) Properly documented tax research.

(k) Representation of a client before a government agency on a tax matter.

(l) Financial forecasts, analyses, and projections.

(m) Management advisory services including, but not limited to, business valuation, forensic accounting, and fraud examination services that meet applicable standards.

(n) Management and supervision of accounting functions and preparing financial statements for profit or nonprofit entities.

(o) Professional accounting-related work in a public accounting firm.

(p) Other work generally associated with the profession of public accounting.

(5) An applicant for ~~certification~~ **a certificate** under this section shall not receive credit as qualifying experience for **either of** the following:

(a) Experience consisting of nonprofessional work, including recruiting, industrial engineering, administration, bookkeeping, and appraisals.

(b) Paraprofessional work that does not comply with subsection (4)(o).

Sec. 727a. (1) An individual whose principal place of business is not in this state is considered to have qualifications substantially equivalent to this state's requirements, has all the privileges of licensees of this state, and may practice public accountancy without the need to obtain a certificate, license, or temporary practice permit under this article, if the individual

1 meets either or both of the following:

2 (a) Holds a valid license as a certified public accountant
3 from another licensing jurisdiction that requires, as a condition
4 of licensure, that the individual meets all of the following:

5 (i) Has ~~at least 150~~ **the following** semester hours of college
6 education, including a baccalaureate or higher degree conferred by
7 a college or university:

8 **(A) Until December 31, 2026, not less than 150 semester hours.**

9 **(B) Beginning on January 1, 2027, not less than 120 semester**
10 **hours.**

11 (ii) Achieves a passing grade on the uniform CPA exam.

12 (iii) Possesses ~~at least~~ **not less than** 1 year of experience
13 including providing any type of service or advice involving the use
14 of accounting, attest, compilation, management advisory, financial
15 advisory, tax, or consulting skills, all of which may be obtained
16 through government, industry, academic, or public practice as
17 verified by a licensee.

18 (b) Holds a valid license as a certified public accountant
19 from another licensing jurisdiction that does not meet the
20 requirements of subdivision (a), but has certified public
21 accountant qualifications that are substantially equivalent to
22 those requirements. Any individual who passed the uniform CPA exam
23 and holds a valid license issued by another licensing jurisdiction
24 before January 1, 2012 is exempt from the education requirement in
25 subdivision (a) (i) for purposes of this subdivision.

26 (2) Notwithstanding any other provision of law, an individual
27 who offers or renders professional services, whether in person or
28 by mail, telephone, or electronic means under this section ~~shall be~~
29 **is** granted practice privileges in this state, and no notice, fee,

1 or other submission is required of that individual. An individual
2 described in this subsection is subject to the requirements of
3 section 734a.