

Second Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO

**REENGROSSED**

*This Version Includes All Amendments  
Adopted in the House of Introduction*

LLS NO. 26-0389.01 Eden Rolland x2373

**SENATE BILL 26-076**

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**A BILL FOR AN ACT**

101      **CONCERNING THE PRACTICE OF CERTIFIED PUBLIC ACCOUNTANTS.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

The bill expands the ways in which individuals may become eligible for certification as a certified public accountant (CPA) in Colorado.

Currently, to be eligible for certification as a CPA in Colorado, an individual must complete a certain combination of education, work experience, and testing requirements. The existing combination prescribed by statute requires applicants for certification to meet each of the following criteria:

SENATE  
3rd Reading Unamended  
February 18, 2026

SENATE  
2nd Reading Unamended  
February 17, 2026

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
Capital letters or bold & italic numbers indicate new material to be added to existing law.  
Dashes through the words or numbers indicate deletions from existing law.

- Obtain a baccalaureate or higher degree;
- Complete at least 150 semester hours of college education approved by the Colorado state board of accountancy (board);
- Complete a board-approved course in professional ethics;
- Obtain one year of relevant experience, as determined by the board by rule; and
- Pass a written exam.

The bill changes these requirements with the overall effect of expanding the ways in which individuals may become eligible for CPA licensure.

**Section 1** of the bill creates new combinations of education and experience that may satisfy the requirements for CPA certification. The bill creates 3 pathways to certification that will be available for applicants beginning on January 1, 2027. The 3 pathways created by the bill are:

- Obtaining a baccalaureate degree, completing 2 years of work experience, completing a professional ethics course, and passing the CPA exam;
- Obtaining a baccalaureate degree, completing 30 additional semester hours, completing one year of work experience, completing a professional ethics course, and passing the CPA exam; and
- Obtaining a post-baccalaureate degree, completing one year of work experience, completing a professional ethics course, and passing the CPA exam.

The work experience required for each pathway must continue to meet the requirements set by the board by rule. The bill also preserves the requirement for an actively certified CPA who meets board requirements to verify an applicant's work experience. In addition, **section 1** clarifies that work experience, in order to count toward satisfying an applicant's work experience requirements, must include any type of service or advice representing certain accounting-related skills needed to serve the public at the time of initial certification.

**Section 2** clarifies an applicant's eligibility to sit for a CPA examination and conforms those eligibility requirements with the pathways to certification created by the bill. **Section 2** also reinforces that, regardless of an applicant's eligibility to sit for an exam, the applicant must complete one of the specified pathways to obtain a CPA certificate.

**Section 3** contains a conforming amendment.

**Section 4** establishes that interstate practice privileges for individual CPAs are no longer determined according to board rules. Rather, **section 4** codifies that an individual CPA who is licensed or certified in good standing in another state or jurisdiction of the United States has all the same practice privileges of Colorado certificate holders

without needing to obtain a Colorado certificate if the individual was required, at their initial licensure or certification in the other state or jurisdiction of the United States, to pass the uniform CPA examination and obtain a baccalaureate degree from an accredited college or university. The bill also continues the practice privileges of individual CPAs licensed or certified in good standing in another state or jurisdiction of the United States who held practice privileges in Colorado as of December 31, 2024. Finally, **section 4** specifies that the board may not require a notice, fee, or other submission as a condition of exercising such practice privileges.

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1       *Be it enacted by the General Assembly of the State of Colorado:*

2           **SECTION 1.** In Colorado Revised Statutes, 12-100-108, **amend**

3       (1) introductory portion, (1)(a), and (1)(c) as follows:

4           **12-100-108. Educational and experience requirements - rules.**

5       (1) On and after ~~July 1, 2015~~, a person JANUARY 1, 2027, AN  
6       INDIVIDUAL meets the educational and experience requirements necessary  
7       to be issued a certificate of certified public accountant if the applicant:

8           (a) HAS SUCCESSFULLY COMPLETED ANY OF THE FOLLOWING  
9       EDUCATIONAL PATHWAYS:

10           (I) Has A baccalaureate ~~or higher~~ degree conferred by an  
11       accredited college or university with an accounting program approved by  
12       the board or ~~has a baccalaureate~~ with a nonaccounting concentration  
13       supplemented by what the board determines to be the equivalent of an  
14       accounting concentration, including related courses in other areas of  
15       business administration; and

16           (II) ~~Has completed at least one hundred fifty semester hours of~~  
17       ~~college education approved by the board~~ A BACCALAUREATE DEGREE  
18       PLUS AN ADDITIONAL THIRTY SEMESTER HOURS CONFERRED BY AN  
19       ACCREDITED COLLEGE OR UNIVERSITY WITH AN ACCOUNTING PROGRAM  
20       APPROVED BY THE BOARD OR WITH A NONACCOUNTING CONCENTRATION

1       SUPPLEMENTED BY WHAT THE BOARD DETERMINES TO BE THE EQUIVALENT  
2       OF AN ACCOUNTING CONCENTRATION, INCLUDING RELATED COURSES IN  
3       OTHER AREAS OF BUSINESS ADMINISTRATION; OR

4               (III) A POST-BACCALAUREATE DEGREE CONFERRED BY AN  
5       ACCREDITED COLLEGE OR UNIVERSITY WITH AN ACCOUNTING PROGRAM  
6       APPROVED BY THE BOARD OR WITH A NONACCOUNTING CONCENTRATION  
7       SUPPLEMENTED BY WHAT THE BOARD DETERMINES TO BE THE EQUIVALENT  
8       OF AN ACCOUNTING CONCENTRATION, INCLUDING RELATED COURSES IN  
9       OTHER AREAS OF BUSINESS ADMINISTRATION;

10               (c) (I) Has ~~one year's experience that~~ SUCCESSFULLY COMPLETED  
11       THE FOLLOWING AMOUNT OF ACCOUNTING-RELATED WORK EXPERIENCE:

12               (A) IF THE APPLICANT IS APPLYING FOR A CERTIFICATE PURSUANT  
13       TO THE EDUCATIONAL PATHWAY DESCRIBED IN SUBSECTION (1)(a)(I) OF  
14       THIS SECTION, AT LEAST TWO YEARS OF ACCOUNTING-RELATED WORK  
15       EXPERIENCE; OR

16               (B) IF THE APPLICANT IS APPLYING FOR A CERTIFICATE PURSUANT  
17       TO THE EDUCATIONAL PATHWAY DESCRIBED IN SUBSECTION (1)(a)(II) OR  
18       (1)(a)(III) OF THIS SECTION, AT LEAST ONE YEAR OF  
19       ACCOUNTING-RELATED WORK EXPERIENCE.

20               (II) THE ACCOUNTING-RELATED WORK EXPERIENCE DESCRIBED IN  
21       SUBSECTION (1)(c)(I) OF THIS SECTION MUST:

22               (I) (A) ~~Meets~~ MEET the requirements set by the board by rule;  
23               (I) (B) ~~Is in~~ INCLUDE any type of service or advice involving  
24       REPRESENTING THE SKILLS NEEDED TO SERVE THE PUBLIC AT THE TIME OF  
25       INITIAL CERTIFICATION THAT INVOLVE the use of accounting, attest,  
26       compilation, management advisory SKILLS, financial advisory SKILLS, tax,  
27       or consulting, ~~skills~~, which may be gained through employment in

1 government, industry, academia, or public practice; and

2 (H) (C) BE verified by an actively licensed certified public  
3 accountant who meets the requirements set by the board by rule.

4 **SECTION 2.** In Colorado Revised Statutes, 12-100-109, **amend**  
5 (4); and **add** (4.5) as follows:

6 **12-100-109. Examinations - reexaminations - rules.**

7 (4) A candidate for a certificate of certified public accountant ~~who~~  
8 ~~meets the educational requirements set by the board by rule~~ is entitled to  
9 take an examination IF THE CANDIDATE:

10 (a) HAS OBTAINED A BACCALAUREATE OR HIGHER DEGREE  
11 CONFERRED BY AN ACCREDITED COLLEGE OR UNIVERSITY AND COMPLETED  
12 AN ACCOUNTING PROGRAM OR A NONACCOUNTING CONCENTRATION  
13 SUPPLEMENTED BY WHAT THE BOARD DETERMINES TO BE THE EQUIVALENT  
14 OF AN ACCOUNTING CONCENTRATION, INCLUDING RELATED COURSES IN  
15 OTHER AREAS OF BUSINESS ADMINISTRATION; OR

16 (b) DEMONSTRATES THAT THEY ARE CURRENTLY ENROLLED IN A  
17 DEGREE PROGRAM AT A COLLEGE OR UNIVERSITY THAT CONFERS A  
18 BACCALAUREATE DEGREE AND MASTER'S OR HIGHER DEGREE UPON  
19 COMPLETION OF A COMBINED DEGREE PROGRAM AND THAT THEY HAVE  
20 COMPLETED THE BACCALAUREATE DEGREE REQUIREMENTS AND  
21 ACCOUNTING CONCENTRATION.

22 (4.5) A CANDIDATE FOR A CERTIFICATE OF CERTIFIED PUBLIC  
23 ACCOUNTANT WHO IS ENTITLED TO TAKE AN EXAMINATION PURSUANT TO  
24 SUBSECTION (4) OF THIS SECTION SHALL, REGARDLESS OF SUCH  
25 ENTITLEMENT, COMPLETE ONE OF THE THREE EDUCATIONAL PATHWAYS  
26 DESCRIBED IN SECTION 12-100-108 (1)(a) TO BE ELIGIBLE FOR A  
27 CERTIFICATE OF CERTIFIED PUBLIC ACCOUNTANT.

1                   **SECTION 3.** In Colorado Revised Statutes, 12-100-114, amend  
2 (1) introductory portion as follows:

3                   **12-100-114. Partnerships, professional corporations, and**  
4 **limited liability companies composed of certified public accountants**  
5 **- registration - rules - definitions.**

6                   (1) Except as provided in ~~section 12-100-117~~ (2) SECTION  
7 12-100-117 (2)(a)(II), a partnership, professional corporation, or limited  
8 liability company engaged in this state in the practice of public  
9 accounting as certified public accountants shall register with the board as  
10 a partnership, professional corporation, or limited liability company of  
11 certified public accountants and must meet the following requirements;  
12 and, as used in this article 100, "partnership" includes a registered limited  
13 partnership, limited liability partnership, limited liability limited  
14 partnership, foreign limited partnership, foreign limited liability  
15 partnership, and foreign limited liability limited partnership:

16                   **SECTION 4.** In Colorado Revised Statutes, 12-100-117, amend  
17 (2)(a)(I) as follows:

18                   **12-100-117. Exceptions - acts not prohibited - rules.**

19                   (2) (a) (I) (A) ~~Nothing in this article 100 prohibits~~ A certified  
20 public accountant WHO IS LICENSED OR CERTIFIED IN GOOD STANDING IN  
21 ANOTHER STATE OR JURISDICTION OF THE UNITED STATES AND whose  
22 principal place of business is located in another state or jurisdiction of the  
23 United States ~~from practicing in this state on professional business, as~~  
24 ~~defined by rules promulgated by the board. The practice shall be~~  
25 ~~conducted in conformity with rules promulgated by the board~~ HAS ALL  
26 THE SAME PRACTICE PRIVILEGES AS CERTIFICATE HOLDERS IN THIS STATE,  
27 AND MAY OFFER OR RENDER PROFESSIONAL SERVICES, WHETHER IN

1 PERSON OR BY MAIL, TELEPHONE, OR ELECTRONIC MEANS, WITHOUT THE  
2 NEED TO OBTAIN A CERTIFICATE PURSUANT TO SECTION 12-100-107 IF THE  
3 INDIVIDUAL WAS REQUIRED AT THE TIME OF INITIAL LICENSURE OR  
4 CERTIFICATION IN ANOTHER STATE OR JURISDICTION OF THE UNITED  
5 STATES TO HAVE PASSED THE UNIFORM CERTIFIED PUBLIC ACCOUNTANT  
6 EXAMINATION AND TO HAVE OBTAINED A BACCALAUREATE DEGREE  
7 CONFERRED BY AN ACCREDITED COLLEGE OR UNIVERSITY.

8 (B) A CERTIFIED PUBLIC ACCOUNTANT WHO IS LICENSED OR  
9 CERTIFIED IN GOOD STANDING IN ANOTHER STATE OR JURISDICTION OF THE  
10 UNITED STATES, WHOSE PRINCIPAL PLACE OF BUSINESS IS LOCATED IN  
11 ANOTHER STATE OR JURISDICTION OF THE UNITED STATES, AND WHO, AS  
12 OF DECEMBER 31, 2024, HAS PRACTICE PRIVILEGES IN THIS STATE UNDER  
13 THE RULES ADOPTED BY THE BOARD CONTINUES TO HAVE ALL THE SAME  
14 PRACTICE PRIVILEGES OF CERTIFICATE HOLDERS IN THIS STATE WITHOUT  
15 THE NEED TO OBTAIN A CERTIFICATE PURSUANT TO SECTION 12-100-107.

16 (C) THE CONFERRAL OF THE PRACTICE PRIVILEGES DESCRIBED IN  
17 THIS SUBSECTION (2)(a)(I) MUST BE CONDUCTED IN CONFORMITY WITH  
18 RULES ADOPTED BY THE BOARD; EXCEPT THAT THE BOARD SHALL NOT  
19 REQUIRE A CERTIFIED PUBLIC ACCOUNTANT WHO IS LICENSED OR  
20 CERTIFIED IN GOOD STANDING IN ANOTHER STATE OR JURISDICTION OF THE  
21 UNITED STATES AND WHO HAS PRACTICE PRIVILEGES IN THIS STATE  
22 PURSUANT TO THIS SUBSECTION (2)(a)(I) TO PROVIDE A NOTICE, FEE, OR  
23 OTHER SUBMISSION AS A CONDITION OF EXERCISING PRACTICE PRIVILEGES  
24 IN THIS STATE.

25 **SECTION 5. Act subject to petition - effective date.** Section  
26 12-100-108, Colorado Revised Statutes, as amended in section 1 of this  
27 act, takes effect January 1, 2027, and the remainder of this act takes effect

1 at 12:01 a.m. on the day following the expiration of the ninety-day period  
2 after final adjournment of the general assembly; except that, if a  
3 referendum petition is filed pursuant to section 1 (3) of article V of the  
4 state constitution against this act or an item, section, or part of this act  
5 within such period, then the act, item, section, or part will not take effect  
6 unless approved by the people at the general election to be held in  
7 November 2026 and, in such case, will take effect on the date of the  
8 official declaration of the vote thereon by the governor; except that  
9 section 12-100-108, Colorado Revised Statutes, as amended in section 1  
10 of this act, takes effect January 1, 2027, or on the date of the official  
11 declaration of the vote thereon by the governor, whichever is later.