

Legislative Analysis



CPA HOURS OF INSTRUCTION

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House Bill 4893 as introduced
Sponsor: Rep. Mark A. Tisdell
Committee: Finance
Complete to 10-21-25

Analysis available at
<http://www.legislature.mi.gov>

SUMMARY:

House Bill 4893 would amend the Occupational Code to reduce, from 150 to 120, the number of semester hours of college education an individual must have completed to be issued a certificate as a certified public accountant (CPA) in Michigan. This certificate is a prerequisite to being licensed to engage in the practice of public accounting. The reduction would be effective beginning January 1, 2027. The semester-hour requirements to qualify for an out-of-state practice privilege would also be changed accordingly.

MCL 339.725 and 339.727a

FISCAL IMPACT:

House Bill 4893 would have an indeterminate fiscal impact on the Department of Licensing and Regulatory Affairs (LARA). The bill would reduce the number of semester hours required to obtain a CPA license from 150 hours to 120 hours, beginning on January 1, 2027. The change would allow individuals with only a bachelor's degree (typically earned with 120 hours) to qualify for licensure; currently, most applicants would need to complete additional coursework to meet the required 150 hours. The reduction in required hours could result in more individuals being eligible and interested in applying for CPA licensure, although it is not possible to know whether and to what extent this would occur. To the extent that there are additional applicants, LARA could experience an increase in license fee revenue.

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