



Modernizing CPA Licensure: A Workforce Update for Idaho

Idaho businesses rely on CPAs, and like many professions, accounting is experiencing workforce pressures nationwide. Under the current law in Idaho, CPA candidates must complete 150 college credit hours, requiring a fifth year of school or a master's degree, before they can be licensed as a CPA. This additional educational requirement increases costs and delays workforce entry.

Why CPAs are asking for this change.

In 1993, at our request, the Legislature adopted the current licensure requirements. At the time, Idaho joined other states in a nationwide effort to change professional standards for CPAs. After many years working under that system, it has become clear that it does not meet today's workforce needs.

Just as Idaho aligned with other states in 1993, this update reflects what the profession has learned over time and aligns our laws with the changes other states now are making. It allows us to respond to the current worker shortage while maintaining high professional standards and continuing to serve Idaho businesses and communities.

What does the bill do?

This legislation creates an experience-based pathway to CPA licensure without lowering standards.

Current pathways:

- Master's degree + CPA exam + 1 year of supervised work experience
- Bachelor's degree + additional college coursework (30 hours) + CPA exam + 1 year of supervised work experience

New additional alternative pathway:

- Bachelor's degree + CPA exam + 2 years of supervised work experience
- Identical to the standard that existed in Idaho before it was changed in 1993

Why this matters for Idaho.

- Keeps talent in Idaho by aligning our laws with other states and reducing incentives to leave.
- Lowers the cost of entry into the profession by allowing candidates to earn while they gain experience.
- Supports local businesses by strengthening the in-state accounting workforce.

Bottom line.

This is a practical update that maintains high professional standards, aligns Idaho with other states, and helps address a real workforce shortage, all while supporting Idaho students, employers, and communities.

