

LAWS OF DELAWARE  
VOLUME 85  
CHAPTER 112  
153rd GENERAL ASSEMBLY  
FORMERLY  
HOUSE SUBSTITUTE NO. 1  
FOR  
HOUSE BILL NO. 143

AN ACT TO AMEND TITLE 24 OF THE DELAWARE CODE RELATING TO THE BOARD OF ACCOUNTANCY.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

Section 1. Amend § 102, Title 24 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows and redesignate accordingly:

§ 102. Definitions.

The following definitions shall apply, unless the definition is inappropriate for the context:

(23) ~~“Substantial equivalency” is a determination by the Board of Accountancy or its designee that the education, examination and experience requirements contained in the statutes and administrative rules of another jurisdiction are comparable to, or exceed the education, examination and experience requirements contained in the Uniform Accountancy Act or that an individual CPA’s education, examination and experience qualifications are comparable to or exceed the education, examination and experience requirements contained in the Uniform Accountancy Act. In ascertaining substantial equivalency as used in this act the Board shall take into account the qualifications without regard to the sequence in which experience, education or examination requirements were attained.~~

Section 2. Amend § 107, Title 24 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 107. Requirements and qualifications for a permit to practice as a certified public accountant.

(c) The applicant has completed at least one of the following:

(1) A post-baccalaureate or higher degree conferred by an accredited college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule to be appropriate.

(2) At least 150 semester hours of college education including a baccalaureate or higher degree conferred by an accredited college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule to be appropriate; appropriate.

(3) A baccalaureate degree conferred by an accredited college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule to be appropriate.

(d) The applicant has successfully passed the Uniform Certified Public Accountant Examination and/or such successor examinations as may be required to qualify for a permit to practice, provided that the applicant may not sit for said exams until that applicant has successfully completed ~~at least 120 semester hours of college education including a baccalaureate or higher degree conferred by an accredited college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule to be appropriate;~~ appropriate.

(e) The applicant has successfully passed the AICPA self-study course and examination in professional ~~ethics; and~~ ethics.

(f) The applicant has had 1 year of ~~experience. This experience~~ experience if applying for a permit based on the educational requirement under paragraph (c)(1) or (c)(2) of this section, and the applicant has had 2 years of experience if applying for a permit based on the educational requirement under paragraph (c)(3) of this section. The experience required by this subsection (f) shall include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills all of which was supervised by a United States certified public accountant, meeting requirements prescribed by the Board by rule. This experience would be acceptable if it was gained through employment in government, industry, academia or public practice.

Section 3. Amend § 108, Title 24 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 108. Issuance and renewal of CPA permits to practice and maintenance of competency; reciprocity.

(a) The Board shall grant or renew permits to practice to persons who make application and demonstrate ~~that one of the~~ following:

(1) Their qualifications, including where applicable the qualifications prescribed by § 107 of this title, are in accordance with the following subsections of this ~~section, or section.~~

(2) They are eligible under the ~~substantial equivalency practice privileges~~ standard set out in ~~§ 109(a)(2)~~ § 109(a)(1) of this title.

(c) (1) Reciprocal permits to practice shall be issued to applicants who are eligible under the practice privileges standard set out in § 109(a) of this title. ~~have passed the Uniform CPA Examination and hold a valid CPA certificate, license or permit to practice in a substantially equivalent state or who individually are determined to be substantially equivalent.~~

(2) With regard to applicants that do not qualify for reciprocity under the ~~substantial equivalency practice privileges~~ standard set out in § 109 of this title, the Board shall issue a permit to practice to a holder of a certificate, license or permit issued by another state upon a showing ~~that~~ upon a showing of all of the following:

a. The applicant passed the Uniform CPA ~~Examination;~~ Examination.

b. The applicant had 4 years of experience of the type described in § 107(f) of this title or meets comparable requirements prescribed by the Board by rule, after passing the examination upon which the applicant's certificate was based and within the 10 years immediately preceding the ~~application; and application.~~

c. If the applicant's certificate, license or permit was issued more than 4 years prior to the application for issuance of an initial certificate under this section, that the applicant has fulfilled the requirements of continuing professional education that would have been applicable under subsection (d) of this section.

Section 4. Amend § 109, Title 24 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 109. ~~Substantial equivalency.~~ Practice privileges.

(a) (1) An individual whose principal place of business is not in this State and who holds a valid license in good standing as a certified public accountant from any state ~~which the NASBA National Qualification Appraisal Service has verified to be in substantial equivalence with the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act shall be presumed to have qualifications substantially equivalent to this State's requirements and shall have all the privileges of permit holders of this State without the need to obtain a permit under § 108 of this title.~~ title, provided that the individual has obtained a baccalaureate or higher degree conferred by an accredited college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule to be appropriate; has successfully passed the Uniform Certified Public Accountant Examination or a successor examination; and has attained one year of experience of the type described in § 107(f) of this title. Notwithstanding any other provision of law, an individual who offers or renders professional services, whether in person, by mail, telephone or electronic means, under this section shall be granted practice privileges in this State and no notice or other submission shall be provided by any such individual. Such an individual shall be subject to the requirements in paragraph (a)(3) of this section.

(2) An individual whose principal place of business is not in this State and who ~~holds~~ holds, and as of December 31, 2024, held, a valid license as a certified public accountant from any state ~~which the NASBA National Qualification Appraisal Service has not verified to be in substantial equivalence with the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act shall be presumed to have qualifications substantially equivalent to this State's requirements and shall~~ and who, as of December 31, 2024, had practice privileges in this State under this section, shall continue to have all the privileges of permit holders of this State without the need to obtain a permit under § 108 of this title. ~~if such individual obtains from the NASBA National Qualification Appraisal Service verification that such individual's CPA qualifications are substantially equivalent to the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act. Any individual who passed the Uniform CPA Examination and holds a valid license issued by any other state prior to January 1, 2012, may be exempt from the education requirement in § 107(c) of this title for purposes of this paragraph (a)(2).~~ Notwithstanding any other provision of law, an individual who offers or renders professional services, whether in person, by mail, telephone or electronic means, under this section shall be granted practice privileges in this State and no notice or other submission shall be provided by any such individual. Such an individual shall be subject to the requirements in paragraph (a)(3) of this section.

Section 5. This Act takes effect on July 1, 2026.

Approved July 30, 2025