

DRAFT

SUMMARY

Digest: The Act clarifies process for CPAs from out of state to become CPAs in Oregon. (Flesch Readability Score: 73.1).

Specifies how a person who holds a certified public accountant license from out of state may obtain a certificate to act as a certified public accountant in Oregon.

A BILL FOR AN ACT

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Relating to public accountancy.

Be It Enacted by the People of the State of Oregon:

SECTION 1. Sections 2 and 3 of this 2025 Act are added to and made a part of ORS 673.010 to 673.465.

SECTION 2. License by reciprocity; application; rules; fees. (1) The Oregon Board of Accountancy may issue a certificate of certified public accountant to a person who is licensed in good standing as a certified public accountant in another state and who:

(a) Submits an application in a form prescribed by the board;

(b) Passes an examination on the code of professional ethics adopted by the board;

(c) Pays the fee required by the board by rule; and

(d) Provides evidence satisfactory to the board of one of the following:

(A) That the certified public accountant license held by the person is issued by a state that has licensing requirements that are substantially equivalent to the Oregon certified public accountant initial certification requirements; or

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1 (B) That the person has been practicing as a certified public ac-
2 countant for a period of four years or more within the last 10 years
3 immediately preceding the person's application for an Oregon certif-
4 icate of certified public accountant.

5 (2) A certificate issued under this section expires every two years.
6 To renew, a person shall comply with the requirements described in
7 ORS 673.150.

8 SECTION 3. Licensing of certified public accountants from foreign
9 countries; rules; fees. (1) As used in this section, "foreign country"
10 means a government other than:

11 (a) The United States; or

12 (b) A state.

13 (2) The Oregon Board of Accountancy may issue a certificate of
14 certified public accountant to a person who holds a certified public
15 accountant license or chartered accountant certificate issued in a
16 foreign country if the person:

17 (a) Submits an application in a form prescribed by the board;

18 (b) Is in good standing with the issuing professional licensing gov-
19 erning body in which the person holds a certified public accountant
20 license or chartered accountant certificate;

21 (c) Meets requirements that are substantially equivalent to the ed-
22 ucation, experience and other requirements that must be satisfied for
23 the issuance of an initial Oregon certificate of certified public ac-
24 countant;

25 (d) Passes an examination on the code of professional ethics
26 adopted by the board; and

27 (e) Pays the fee required by the board by rule.

28 (3) The board may adopt rules as necessary to carry out this sec-
29 tion.

30 SECTION 4. The section captions used in this 2025 Act are provided
31 only for the convenience of the reader and do not become part of the

1 **statutory law of this state or express any legislative intent in the**
2 **enactment of this 2025 Act.**

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