

**Department of Planning and Budget**  
**2026 General Assembly Session**  
**State Fiscal Impact Statement**

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**ORIGINAL**

**Bill Number:** SB605(S1)

**Patron:** Obenshain

**Bill Title:** Professions and occupations; public accountants; definition.

**Bill Summary:** Directs the Board of Accountancy to establish "Inactive" and "Emeritus" CPA license statuses for licensees who no longer provide services to the public or services to or on behalf of an employer. The bill requires the Board to develop guidance clearly permitting biographical and historically accurate references to previous CPA licensure for former licensees. The bill directs the Board of Accountancy to adopt emergency regulations to implement the provisions of the bill.

**Budget Amendment Necessary:** No

**Items Impacted:** None

**Explanation:** N/A

**Fiscal Summary:** The Board of Accountancy indicates this bill presents no fiscal impact.

**Fiscal Analysis:** The Board of Accountancy indicates this bill presents no fiscal impact.

**Other:** Identical to HB870-H1.