

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

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**PUBLISHED: 2/25/2026 10:28 AM**

**ORIGINAL**

**Bill Number:** HB870

**Patron:** Carroll

**Bill Title:** Board of Accountancy; licensing requirements; inactive and emeritus status.

**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:** Similar to SB605.