

STAND. COM. REP. NO.

1715

Honolulu, Hawaii

MAR 28 , 2025

RE: S.B. No. 1291
S.D. 1

Honorable Nadine K. Nakamura
Speaker, House of Representatives
Thirty-Third State Legislature
Regular Session of 2025
State of Hawaii

Madame:

Your Committee on Consumer Protection & Commerce, to which
was referred S.B. No. 1291, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO CERTIFIED PUBLIC ACCOUNTANTS,"

begs leave to report as follows:

The purpose of this measure is to establish an alternative
pathway to licensure for certified public accountant license
applicants by permitting applicants to demonstrate completion of:

- (1) No less than an additional thirty semester hours of
study; or
- (2) An additional twelve months of professional experience
in the practice of public accountancy only.

Your Committee received testimony in support of this measure
from the Board of Public Accountancy; Hong Consulting, LLC; Hawaii
Society of Certified Public Accountants; Chantal Mentzer Inc.;
Hawaii Association of Public Accountants; and numerous
individuals.

Your Committee finds that there is an increasing need for
well-qualified certified public accountants in the State and
nationwide as business and commerce continue to grow more
complicated. However, there is a declining percentage of students

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in accounting courses that pursue certified public accountant licenses. This is in part due to the extensive educational requirements beyond a bachelor's degree for licensure, which require further time and money and can serve as a barrier for many potential candidates for licensure. This measure opens an alternative pathway for a certified public accountant license by authorizing the completion of qualifying professional experience in the practice of accountancy in lieu of post-baccalaureate coursework.

As affirmed by the record of votes of the members of your Committee on Consumer Protection & Commerce that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 1291, S.D. 1, and recommends that it pass Second Reading and be placed on the calendar for Third Reading.

Respectfully submitted on
behalf of the members of the
Committee on Consumer
Protection & Commerce,



SCOT Z. MATAYOSHI, Chair



