



## NEBRASKA'S ALTERNATIVE PATHWAY TO CPA LICENSURE

### WHAT DID WE RECOMMEND?

The Nebraska Society of CPAs (NesCPA), working in conjunction with the Nebraska Board of Public Accountancy, recommended legislation to create an additional pathway to licensure that allows CPA candidates to become licensed upon completion of:

- a bachelor's degree with a concentration in accounting,
- two years of qualifying work experience under the supervision of a licensed CPA, and
- passage of the Uniform CPA Exam.

### WHEN WILL THE NEW PATHWAY BE AVAILABLE TO CANDIDATES?

At the request of the NesCPA, State Senator Mike Jacobson introduced LB 718 before the Nebraska Legislature in January 2026 to update the Public Accountancy Act with the additional pathway. LB 718 was signed by Governor Pillen and will be **effective on July 17, 2026**.

### HOW DOES THE NEW PATHWAY DIFFER FROM THE CURRENT PATHWAY?

Prior to July 17, 2026, Nebraska law requires candidates to complete 150 semester hours of education and have a bachelor's or higher degree; two years of experience in public accounting or three years in government, industry, or academia; and passage of the CPA Exam.

Effective July 17, 2026, Nebraska law will require a bachelor's degree in accounting, two years of work experience (in public accounting, business, industry, or academia), and passage of the CPA Exam. For those choosing to obtain a master's degree or a bachelor's degree plus 30 additional credit hours, only one year of experience will be required (in public accounting, government, industry, or academia).

### WHY DID WE SUPPORT THIS PATHWAY?

Nebraska—like the rest of the country—faces a shortage of CPAs in the workforce. The expense and time required for the 150-hour rule has discouraged many qualified students. The new bachelor's+2 pathway:

- Expands the pipeline of future CPAs,
- Reduces financial barriers, and
- Maintains professional rigor while helping sustain Nebraska's accounting workforce.

## **DOES THE ADDITIONAL PATHWAY LOWER THE STANDARDS TO BECOME A CPA?**

No. All candidates—no matter which pathway they choose—must:

- Complete the same accounting coursework,
- Pass the rigorous Uniform CPA Exam, and
- Demonstrate competence through supervised experience.

The new bachelor's+2 pathway simply removes the cost and time barrier of the additional 30 academic credit hours and replaces it with practical on-the-job experience.

## **ARE OTHER STATES CONSIDERING SIMILAR PATHWAYS?**

Yes. More than 30 states are reviewing or adopting alternative pathways, including the bachelor's+2 model. Nebraska's legislation aligns with national trends while reflecting our state's needs.

## **WHAT IS THE AICPA & NASBA POSITION?**

Both organizations have advanced changes to the Uniform Accountancy Act (UAA), which provides a model framework for alternative licensure pathways. Nebraska's legislation was designed to remain consistent with national standards.

## **HOW DOES THE BACHELOR'S+2 PATHWAY IMPACT PRACTICE MOBILITY?**

Practice privilege mobility is an important consideration for CPAs, and NESCPA is committed to ensuring that any changes to licensure requirements align with national standards. Under current state law, a CPA who has passed the CPA Exam and is duly licensed in another state enjoys "automatic mobility" in Nebraska. That is, they may perform services in Nebraska as a CPA without notice to the Nebraska Board of Public Accountancy. As a condition of this practice privilege mobility, the CPA is subject to the jurisdiction and disciplinary authority of the State Board. The Uniform Accountancy Act includes an automatic mobility framework for all states that incorporates guardrails requiring CPAs who are licensed in other states and practicing in Nebraska to have the same minimum education and experience requirements as Nebraska CPAs. NESCPA's approved legislation includes these guardrails.

## **HOW CAN I STAY INFORMED?**

NESCPA is committed to keeping members informed as this legislation and the accompanying rules are implemented. Updates will be shared through emails and our website. Please check our website regularly and ensure you're subscribed to NESCPA communications to receive the latest updates.

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