

## **Important Update: CPA Licensure Changes Take Effect June 30, 2025**

Governor McMaster signed S. 176 into law on May 12, 2025, bringing key changes to CPA licensure in South Carolina.

### **What's Changing?**

#### **1. New Licensure Pathways:**

There are now multiple options to qualify for licensure:

- Bachelor's degree + 2 years of accounting experience
- Master's degree or higher + 1 year of accounting experience
- Bachelor's degree + 150 total semester hours + 1 year of accounting experience

#### **2. Extended CPA Exam Window:**

The time to pass all four parts of the CPA Exam increases from 18 months to 36 months.

#### **3. Clarified Mobility Oversight:**

Out-of-state CPAs practicing in South Carolina under mobility provisions remain subject to the Board's oversight and disciplinary authority to ensure public protection.

**Changes will take effect June 30, 2025. Additional guidance on updated application procedures will be released soon.**