

REFERENCE TITLE: **citizenship status; licensure; documentation**

State of Arizona
House of Representatives
Fifty-seventh Legislature
Second Regular Session
2026

HB 2465

Introduced by
Representatives Sandoval: Abeytia, Aguilar, Austin, Blattman, Connolly,
Contreras L, Contreras P, Crews, Garcia, Liguori, Luna-Nájera, Márquez,
Mathis, Peshlakai, Simacek, Stahl Hamilton, Tsosie, Villegas; Senators
Alston, Epstein, Gabaldón, Kuby, Ortiz, Sundareshan

AN ACT

AMENDING SECTION 32-721, ARIZONA REVISED STATUTES; REPEALING SECTION 41-1080, ARIZONA REVISED STATUTES; AMENDING TITLE 41, CHAPTER 6, ARTICLE 7.2, ARIZONA REVISED STATUTES, BY ADDING A NEW SECTION 41-1080; RELATING TO LICENSING REQUIREMENTS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

Be it enacted by the Legislature of the State of Arizona:

Section 1. Section 32-721, Arizona Revised Statutes, is amended to read:

32-721. Certified public accountants; qualifications

A. The board shall issue a certificate of certified public accountant to any individual who complies with all of the following:

~~1. Meets the requirements of section 41-1080.~~

~~2.~~ 1. Is at least eighteen years of age.

~~3.~~ 2. Has not engaged in any conduct that would constitute grounds for revocation or suspension of a certificate or other disciplinary action pursuant to section 32-741.

~~4.~~ 3. Meets the requirements of subsection B, C or D of this section.

B. If the applicant passes the uniform certified public accountant examination and has never been certified, registered or licensed as a certified public accountant in this state or another jurisdiction, the applicant must comply with both of the following:

1. Have had at least two thousand hours of paid or unpaid experience, either before or after passing all sections of the uniform certified public accountant examination, that has exposed the applicant to and provided the applicant with experience in the practice of accounting. The applicant's experience must be sufficient to demonstrate the applicant's ability for critical inquiry and analysis of financial accounting information, including balance sheets, income statements, cash flow statements or tax returns and the applicant's ability to communicate, either orally or in writing, on the results of an inquiry or analysis of that information to an employer, client or third party.

2. Present satisfactory evidence that the person has successfully obtained a baccalaureate degree or higher degree from an accredited institution or a college or university that maintains standards comparable to those of an accredited institution and that the applicant has completed at least one hundred fifty semester hours of education of which:

(a) At least thirty-six semester hours are nonduplicative accounting courses of which at least thirty semester hours are upper-level courses.

(b) At least thirty semester hours are related courses.

C. If the applicant passes the uniform certified public accountant examination or the international qualification examination and has a certificate, registration or license to practice as a certified public accountant in another jurisdiction and the applicant has never had a certificate issued by the board expire or be relinquished or revoked, at least one of the following shall apply:

1. The certificate, registration or license is issued by a jurisdiction whose requirements are determined by the board to be

substantially equivalent to the requirements prescribed in subsection B of this section.

2. The applicant has a baccalaureate degree or its equivalent or a higher degree from an accredited institution or a college or university that maintains standards comparable to those of an accredited institution and either of the following applies:

(a) The applicant has been employed as a certified public accountant in the practice of accounting for at least three years and has completed at least one hundred fifty semester hours of education that includes both of the following:

(i) At least twenty-four semester hours of nonduplicative accounting courses, of which twelve semester hours are upper-level courses.

(ii) At least eighteen semester hours in related courses.

(b) The applicant has been employed as a certified public accountant in the practice of accounting for at least five of the ten preceding years and has completed both of the following:

(i) At least twenty-four semester hours of nonduplicative accounting courses, of which twelve semester hours are upper-level courses.

(ii) At least eighteen semester hours in related courses.

3. The applicant has been employed as a certified public accountant in the practice of accounting for at least ten of the fifteen preceding years.

D. If an applicant passes the international uniform certified public accountant qualification examination of the American institute of certified public accountants, all of the following apply:

1. The applicant's country has a mutual recognition agreement with the national association of state boards of accountancy that has been adopted by the board.

2. The board recognizes that the applicant's qualifications are substantially equivalent to the qualifications of certified public accountants in the United States in the areas of education, examination and experience.

Sec. 2. Repeal

Section 41-1080, Arizona Revised Statutes, is repealed.

Sec. 3. Title 41, chapter 6, article 7.2, Arizona Revised Statutes, is amended by adding a new section 41-1080, to read:

41-1080. Licensure; documentation; tax identification number; definitions

A. AN AGENCY MAY NOT REQUIRE AN INDIVIDUAL WHO IS APPLYING FOR A LICENSE TO PROVIDE DOCUMENTATION OF CITIZENSHIP OR ALIEN STATUS.

B. IF AN AGENCY REQUIRES AN INDIVIDUAL'S SOCIAL SECURITY NUMBER FOR THE PURPOSES OF APPLYING FOR A LICENSE, THE AGENCY SHALL ACCEPT THE

1 INDIVIDUAL'S FEDERAL TAX IDENTIFICATION NUMBER INSTEAD OF A SOCIAL
2 SECURITY NUMBER.

3 C. FOR THE PURPOSES OF THIS SECTION:

4 1. "AGENCY" MEANS ANY AGENCY, DEPARTMENT, BOARD OR COMMISSION OF
5 THIS STATE OR ANY POLITICAL SUBDIVISION OF THIS STATE THAT ISSUES A
6 LICENSE TO OPERATE A BUSINESS IN THIS STATE OR A LICENSE TO AN INDIVIDUAL
7 WHO PROVIDES A SERVICE TO ANY PERSON.

8 2. "LICENSE" MEANS ANY AGENCY PERMIT, CERTIFICATE, APPROVAL,
9 REGISTRATION OR CHARTER OR SIMILAR FORM OF AUTHORIZATION THAT IS REQUIRED
10 BY LAW AND THAT AN AGENCY ISSUES TO OPERATE A BUSINESS IN THIS STATE OR
11 ISSUES TO AN INDIVIDUAL WHO PROVIDES A SERVICE TO ANY PERSON AND THE
12 LICENSE IS NECESSARY TO PERFORM THAT SERVICE.