

STAND. COM. REP. NO.

808

Honolulu, Hawaii

FEB 27 , 2025

RE: H.B. No. 983  
H.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 H.B. No. 983 entitled:

"A BILL FOR AN ACT RELATING TO CERTIFIED PUBLIC ACCOUNTANTS,"  
begs leave to report as follows:

The purpose of this measure is to eliminate certain  
educational barriers for an applicant to be qualified for  
licensure as a certified public accountant.

Your Committee received testimony in support of this measure  
from the Hawaii Society of Certified Public Accountants; Taketa,  
Iwata, Hara & Associates, LLC; Hawaii Association of Public  
Accountants; Hawaii Association of Public Accountants - Oahu  
Chapter; Chantal Mentzer Inc.; and numerous individuals. Your  
Committee received comments on this measure from the Board of  
Public Accountancy and Hong Consulting, LLC.

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  
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.

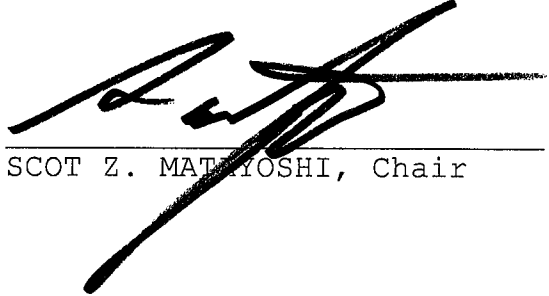
Your Committee has amended this measure by:

- (1) Clarifying that the required minimum of eighteen semester hours of upper division or graduate level accounting or auditing subjects, as determined by rules adopted by the Board of Public Accountancy, are to be completed as part of the candidate's baccalaureate degree;
- (2) Clarifying that the professional experience that may be substituted for the additional thirty semester hours is twelve months of professional experience in the practice of public accountancy only, which shall be in addition to, and shall not be counted in, the other required professional experience;
- (3) Changing the effective date to July 1, 3000, to encourage further discussion; and
- (4) Making technical, nonsubstantive amendments for the purposes of clarity, consistency, and style.

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 H.B. No. 983, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 983, H.D. 1, and be placed on the calendar for Third Reading.



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



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SCOT Z. MATUYOSHI, Chair



175CR 808

Bill/Resolution No.: <b>HB 983</b>	Committee Referral: <b>CPC</b>	Date: <b>2/19/25</b>
<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.		
The recommendation is to: <input type="checkbox"/> Pass, unamended (as is) <input checked="" type="checkbox"/> Pass, with amendments (HD) <input type="checkbox"/> Hold <input type="checkbox"/> Pass short form bill with HD to recommit for future public hearing (recommit)		
<b>CPC Members</b>	<b>Ayes</b>	<b>Ayes (WR)</b>
<b>1. MATAYOSHI, Scot Z. (C)</b>	<input checked="" type="checkbox"/>	
<b>2. CHUN, Cory M. (VC)</b>	<input checked="" type="checkbox"/>	
<b>3. ILAGAN, Greggor</b>	<input checked="" type="checkbox"/>	
<b>4. ICHIYAMA, Linda</b>	<input checked="" type="checkbox"/>	
<b>5. IWAMOTO, Kim Coco</b>	<input checked="" type="checkbox"/>	
<b>6. KONG, Sam Satoru</b>	<input checked="" type="checkbox"/>	
<b>7. LOWEN, Nicole E.</b>	<input checked="" type="checkbox"/>	
<b>8. MARTEN, Lisa</b>	<input checked="" type="checkbox"/>	
<b>9. TAM, Adrian K.</b>	<input checked="" type="checkbox"/>	
<b>10. PIERICK, Elijah</b>	<input checked="" type="checkbox"/>	
<b>TOTAL (10)</b>	<b>10</b>	
The recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ did not support recommendation. committee acronym(s)		
Vice Chair's or designee's signature: _____		
Distribution: Original (White) – Committee      Duplicate (Yellow) – Chief Clerk's Office      Duplicate (Pink) – HMSO		