

# STATE OF NEBRASKA

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## BOARD OF PUBLIC ACCOUNTANCY

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**Jim Pillen**  
Governor

## NEWS RELEASE

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### CPA CANDIDATES APPROVED TO SIT AT 120 HOURS STARTING 1/1/2025

On March 11, 2024, Governor Jim Pillen signed LB 854 into law amending the Nebraska Public Accountancy Act after the bill passed in the Nebraska Legislature on a 44-0-5 vote. Commencing on Jan. 1, 2025, Nebraska CPA candidates will be able to sit for the Uniform CPA Examination after completing 120 semester hours (or 180 quarter hours) of qualifying college credit and a bachelor's degree. Right now, Nebraska requires that a candidate be within 120 days of completing 150 hours of college education before being eligible to take the CPA exam.

The Nebraska Board of Public Accountancy (State Board) will commence its rulemaking authority within Nebraska Administrative Code (NAC) Title 288, Chapter 9 to review and amend educational requirements for those candidates who wish to begin testing for the exam with 120 hours of college education. The State Board's Education Advisory Committee (EAC) will meet soon to review and make recommendations to the Board for consideration. Changes made to Chapter 9 will require the Board to engage in the rulemaking process, which includes a public hearing followed by review and approval by the State Attorney General's Office and the Governor's Policy Research Office. The goal is to have the regulations in place before the law takes effect on Jan. 1, 2025.

The initiative to make this change to Nebraska law began during the review and subsequent recommendations of the 2023 CPA Exam Task Force led by State Board Chairman Melissa Ruff, CPA, who served as chairman of the task force, and Nebraska Society of CPAs 2023 Chairman Lorraine Egger, CPA, who served as the task force's vice chairman. Other members of the task force included State Board Vice Chairman Jeff Kanger, State Board Education & Examination Chairman Sarah Borchers, CPA, Nebraska Society of CPAs 2024 Chairman Kelly Martinson, CPA, and Society Board member Dr. Thomas Purcell, CPA.

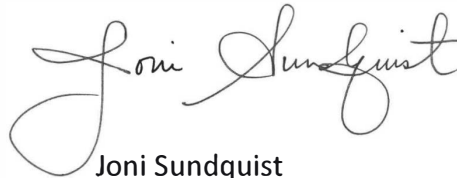
“Through the information presented to the task force, we learned that the vast majority of jurisdictions are already allowing candidates to sit for the exam at 120 hours. This includes our neighboring states, where several Nebraska candidates are sitting,” said State Board Chairman Ruff. “The change to 120 hours gives candidates the flexibility to decide when it’s best for them to complete the exam. Although some concern was expressed about candidates’ ability to successfully pass the exam without completing the required 150 hours of education, no strong evidence was found to support this assertion, so the task force decided to move forward with a bill.”

“The Nebraska Society of CPAs conducted a survey of our members in November 2023,” noted Society Chairman Martinson. “The survey results reflected a mix of concerns about the educational and experience requirements to become a CPA, with a call to reduce barriers to entry and to consider a new approach to education and the 150-hour requirement. LB 854 is a step in the right direction, allowing candidates to accelerate their goal of becoming a CPA. It also ensures that Nebraska remains competitive within the U.S. accounting landscape while maintaining the integrity and excellence of our profession.”

LB 854 was submitted before the 108<sup>th</sup> Legislature on behalf of the Nebraska Society of CPAs by Sen. Mike Jacobson, District 42, of North Platte. The State Board and Nebraska Society extend our gratitude to Sen. Jacobson, his office, the members of the Banking, Commerce, and Insurance Committee, and Banking Committee Legal Counsel Joshua Christolear, for their pivotal support in securing the passage of LB 854.



Dan Sweetwood  
Nebraska State Board of Public Accountancy



Joni Sundquist  
Nebraska Society of CPAs

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The Nebraska State Board of Public Accountancy administers public accountancy law in Nebraska. Six of the eight Board Members are certified public accountants with active permits to practice and two are members of the public. Information about licensed CPA’s can be obtained by calling the Board office at (402) 471-3595 or going to [www.nbpa.ne.gov](http://www.nbpa.ne.gov).  
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