



Fiscal Note
Legislative Council Staff
Nonpartisan Services for Colorado’s Legislature

SB 26-076: CERTIFICATION & PRACTICE OF CERTIFIED PUBLIC ACCOUNTANTS

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| Prime Sponsors: Sen. Lindstedt; Frizell Rep. Richardson; Stewart R. | Fiscal Analyst: Colin Gaiser, 303-866-2677 colin.gaiser@coleg.gov |
| Published for: Senate Business, Labor, & Tech. Drafting number: LLS 26-0389 | Version: Initial Fiscal Note Date: February 6, 2026 |

Fiscal note status: The fiscal note reflects the introduced bill.

Summary Information

Overview. The bill expands the pathways through which individuals may become a certified public accountant in Colorado.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- Minimal State Workload

Appropriations. No appropriation is required.

Table 1
State Fiscal Impacts

| Type of Impact | Budget Year FY 2026-27 | Out Year FY 2027-28 |
|-------------------------|---------------------------|------------------------|
| State Revenue | \$0 | \$0 |
| State Expenditures | \$0 | \$0 |
| Transferred Funds | \$0 | \$0 |
| Change in TABOR Refunds | \$0 | \$0 |
| Change in State FTE | 0.0 FTE | 0.0 FTE |

Summary of Legislation

Under current law, certified public accountants (CPAs) must have a bachelor's degree, complete a professional ethics course, take the CPA examination, and have a year of relevant experience. The bill expands the pathways through which individuals may become eligible for certification as a CPA, including new combinations of bachelor's degrees and work experience, completing a professional ethics course, and taking the CPA examination. The bill clarifies that work experience must represent the skills needed to serve the public at the time of initial certification.

The bill clarifies that an individual CPA who is licensed or certified in good standing in another state or jurisdiction can practice in Colorado without needing to obtain a Colorado certificate, as long as the individual was required to pass the CPA examination and obtain a bachelor's degree from an accredited college or university. The State Board of Accountancy may not require a notice, fee, or other submission as a condition of exercising these privileges.

State Expenditures

The bill increases workload in the Department of Regulatory Agencies to conduct outreach, and to update rules and publications. The workload impact is expected to be minimal and absorbable with existing resources.

Effective Date

The bill takes effect January 1, 2027, assuming no referendum petition is filed.

State and Local Government Contacts

Judicial

Regulatory Agencies

Law

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).