

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 + at least 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.