

2026 LEGISLATIVE AGENDA

LEAD

We either work to have legislation introduced or we work with others (legislators, agencies, coalitions/partners) to have it introduced, and we actively support their efforts.

- ★ Modernize CPA Exam eligibility by replacing the 120-semester-hour requirement to sit for the Exam with a bachelor's degree requirement, removing unnecessary barriers while maintaining high professional standards.

ENGAGE

We adhere to our advocacy policies in determining the level of our engagement and may support, oppose or remain neutral on a bill or issue. We may provide member's expertise in the form of testimony or in meeting with influencers.

- ★ Defend licensure integrity by opposing legislation that threatens public protection or limits CPAs' ability to serve clients effectively, such as proposals to eliminate CPE requirements, dissolve boards, or restructure regulatory agencies.
- ★ Champion workforce development funding and initiatives to strengthen Indiana's CPA talent pipeline and ensure a robust, future-ready profession.

MONITOR

We are watchful of legislation and issues, assessing risk of escalating our involvement and determining if/when we should take action or weigh in based on our advocacy policies.

- ★ Efforts to impose sales tax on professional services.
- ★ Federal tax conformity ("One Big Beautiful Bill") so Indiana CPAs and taxpayers can operate with clarity and consistency.
- ★ Department of Revenue (DOR) and the Professional Licensing Agency (PLA) initiatives to advance reforms that benefit taxpayers, licensees and the public.
- ★ Emerging ownership structures such as ESOPs and private equity to protect professional independence and service quality.
- ★ Unintended consequences in cybersecurity and artificial intelligence legislation that could disrupt CPA services or harm Indiana businesses.
- ★ ESG reporting mandates to ensure requirements are practical, relevant and aligned with the profession's capabilities.



QUESTIONS?

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