



Washington, DC, U.S.A.

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April 14, 2026

Honorable Joseph J. Solomon, Jr.  
Chair, Rhode Island House Corporations Committee  
82 Smith Street  
Providence, RI 02903

RE: House Bill 7839

Dear Chair Solomon and Members of the House Corporations Committee:

On behalf of the American Institute of Certified Public Accountants (AICPA), we are submitting testimony in strong support of Senate Bill 3076, which creates an additional pathway to CPA licensure and maintains Rhode Island's system of cross-border practice privilege for CPAs.

The AICPA is the world's largest member association representing the CPA profession, with more than 431,000 members. AICPA members represent many areas of practice, including business and industry, public practice, government, education, and consulting. AICPA develops ethical standards for its members and auditing standards for private companies and governments, along with developing and grading the Uniform CPA Examination.

House Bill 7839 adopts crucial new updates to Rhode Island's accountancy statute. Most importantly, it enacts an additional pathway to CPA licensure that expands access to the profession. In addition to Rhode Island's existing pathways to CPA licensure, new graduates can become licensed with a bachelor's degree and the requisite professional experience. All applicants will still be required to pass the Uniform CPA Examination as part of their journey to licensure. To date, 36 states and Puerto Rico have adopted the additional pathway.

By enacting House Bill 7839, Rhode Island can ensure it maintains the most up-to-date standards for CPA licensure and practice. At a time when the CPA profession is modernizing and adapting to a diverse economy, this legislation allows Rhode Island to be a part of these efforts and ensure that it remains a place that attracts and keeps CPAs and CPA firms in the state.

Over the past 40 years, the CPA profession and all 55 states and territories have created a licensing system that allows for the seamless system of cross border practice of CPAs across the country. This system is vital to the financial decisions making system that business across Rhode Island rely on. Small and large business alike need access to quality financial and auditing device to make decisions on their next capital investment or whether they are operating sustainably. By enacting this legislation, Rhode Island can preserve access to this system, while expanding access to new graduates at the same time.



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We respectfully ask for your support on this measure. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink that reads "James Cox". The signature is written in a cursive style and is positioned over a faint, light-colored grid background.

James Cox  
Vice President, State Advocacy and State Society Relations  
AICPA