



**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**

Fiscal Note On: **HB 548** HLS 26RS 699  
 Bill Text Version: **ENGROSSED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

**Date:** March 25, 2026 4:34 PM **Author:** BEAULLIEU  
**Dept./Agy.:** State Board of Certified Public Accountants of Louisiana **Analyst:** Katherine Granier  
**Subject:** Regulation of certified public accountants

ACCOUNTANTS/CPA EG SEE FISC NOTE SG RV Page 1 of 1  
 Provides for the regulation of certified public accountants and the State Board of Certified Public Accountants of Louisiana

Proposed law amends R.S. 37.74(B)1, (H)(2), and (J)(7), 75(G), 76(A)(1),(C)(1) for technical corrections/clarifications. Proposed law provides for membership of board member powers and duties and that board members shall be selected from diverse practice and professional areas, including but not limited to tax, audit, and collections. Proposed law provides for educational requirements for an applicant for initial issuance of a CPA certificate. Proposed law provides for mobility practice privileges.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Annual Total</b>						

**EXPENDITURE EXPLANATION**

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

**REVENUE EXPLANATION**

Proposed law will have an indeterminable impact on SGR revenue for the State Board of Certified Public Accountants of Louisiana, derived from the potential increase in the number of individuals who may seek licensure under the proposed law.

Senate Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

  


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**Patrice Thomas**  
**Deputy Fiscal Officer**