

Regulatory Analysis Form (Completed by Promulgating Agency) (All Comments submitted on this regulation will appear on IRRC's website)		INDEPENDENT REGULATORY REVIEW COMMISSION RECEIVED Independent Regulatory Review Commission November 24, 2025	
(1) Agency Department of State, Bureau of Professional and Occupational Affairs, State Board of Accountancy		IRRC Number: 3467	
(2) Agency Number: 16A Identification Number: 5517			
(3) PA Code Cite: 49 Pa. Code §§ 11.1, 11.5a and 11.5b			
(4) Short Title: Licensure by Endorsement			
(5) Agency Contacts (List Telephone Number and Email Address): Primary Contact: Marc J. Farrell, Regulatory Counsel, Department of State, P.O. Box 69523, Harrisburg, PA 17106-9523; phone (717) 783-7200; marcfarrel@pa.gov. Secondary Contact: Dean F. Picarella, Board Counsel, State Board of Accountancy, P.O. Box 69523, Harrisburg, PA 17106-9523; phone (717) 783-7200; dpicarella@pa.gov.			
(6) Type of Rulemaking (check applicable box): ☒ PROPOSED REGULATION ☐ Final Regulation ☐ Final Omitted Regulation		☐ Emergency Certification Regulation; ☐ Certification by the Governor ☐ Certification by the Attorney General	
(7) Briefly explain the regulation in clear and nontechnical language. (100 words or less) This proposed rulemaking effectuates 63 Pa.C.S. § 3111 (relating to licensure by endorsement) for applicants licensed in other jurisdictions where the licensure requirements are substantially equivalent to or exceed those established by the Board. The Board is required to determine methods of demonstrating competency, including completion of continuing education or experience in the profession/occupation for at least 2 of the preceding 5 years, and must establish, by regulation, the expiration of provisional endorsement licenses. This proposed rulemaking sets forth eligibility criteria for licensure by endorsement, the specific methods required to demonstrate competency, and requirements for provisional endorsement licenses.			

(8) State the statutory authority for the regulation. Include specific statutory citation.

63 Pa.C.S. § 3111(a) requires licensing boards and commissions to issue a license, certificate, registration or permit to an applicant, provided the applicant is licensed in good standing in another jurisdiction and meets the requirements for licensure by endorsement. The Board is proposing regulations to implement § 3111(a)(1)-(5), relating to information required to determine: whether another jurisdiction's standards for licensure are substantially equivalent to or exceed those established by the Board; the methods of demonstrating competency; whether an applicant has committed an act that would be grounds for refusal, suspension or revocation of a license, certificate, registration or permit to practice in the profession or occupation in this Commonwealth, and whether such act should be an impediment to licensure; whether an applicant has had disciplinary actions taken in another jurisdiction and whether such discipline should be an impediment to licensure; and the fee as established by the Board by regulation. 63 Pa.C.S. § 3111(b) also requires boards and commissions that issue provisional licenses, certificates, registrations or permits to set the expiration of the provisional endorsement license by regulation.

Section 3(a)(12) of the CPA Law (act) (63 P.S. § 9.3(a)(12)) also authorizes the Board "[t]o adopt, promulgate and enforce such administrative rules and regulations not inconsistent with this act, or other acts, as are necessary and proper to carry into effect the provisions of this act."

Section 506 of the Admin. Code (71 P.S. §186) empowers the heads of all administrative departments, the several independent administrative boards and commissions, the several departmental administrative boards and commissions to prescribe rules and regulations not inconsistent with law, for the government of their respective departments, boards, or commissions.

The act of July 1, 2020 (P.L. 575, No. 53) added 63 Pa.C.S. § 3111 as part of the consolidation of the act of July 2, 1993 (P.L. 345, No. 48) (Act 48) (repealed) into Title 63, Chapter 31 of the Pennsylvania Consolidated Statutes (relating to powers and duties). The text of 63 Pa.C.S. § 3111 was originally added to Act 48 by the act of July 1, 2019 (P.L. 292, No. 41) (Act 41).

(9) Is the regulation mandated by any federal or state law or court order, or federal regulation? Are there any relevant state or federal court decisions? If yes, cite the specific law, case or regulation, as well as any deadlines for action.

Section 3111(a)(5) of 63 Pa.C.S. requires the Board to set the fee to be charged by regulation and subsection (b)(2) requires the Board to set an expiration of the provisional endorsement license. Otherwise, this rulemaking is not mandated by any Federal or state law or court order, or Federal regulation.

(10) State why the regulation is needed. Explain the compelling public interest that justifies the regulation. Describe who will benefit from the regulation. Quantify the benefits as completely as possible and approximate the number of people who will benefit.

The regulation is needed to implement 63 Pa.C.S. § 3111 to provide for licensure by endorsement to applicants from other states, territories and countries. This provision was enacted due to a recognition that licensed professionals from other jurisdictions have difficulty obtaining a license to practice in this Commonwealth. Section 3111 of 63 Pa.C.S. eliminates unnecessary barriers to licensure for citizens from other jurisdictions and for military personnel and their spouses while maintaining sufficient safeguards to ensure public protection. Section 3111 of 63 Pa.C.S. enables boards and commissions under the Bureau

of Professional and Occupational Affairs (Bureau) to issue a license by endorsement, and further provides for a provisional endorsement license to quickly move these professionals into the workforce without unnecessary delays, which reduces barriers to employment.

Since the effective date of Act 41 (August 30, 2019), the Board has received and considered just one application under 63 Pa.C.S. § 3111. That application was approved and a license was issued.

Licensure by endorsement under 63 Pa.C.S. § 3111 is rarely used by certified public accountants (CPAs) licensed in the United States because the standards for licensure are very similar from one state to the next. All 50 states, the District of Columbia, Guam, Puerto Rico, the U.S. Virgin Islands and the Northern Mariana Islands require candidates to pass the Uniform CPA Exam – the national exam developed by the American Institute of Certified Public Accountants (AICPA) and administered by the National Association of State Boards of Accountancy (NASBA) in conjunction with Prometric, a test administration company.

Additionally, prior to June 30, 2025, CPAs licensed outside of Pennsylvania could practice in this Commonwealth under certain circumstances – without having to obtain a Pennsylvania license – pursuant to section 5.2 of the CPA Law (63 P.S. § 9.5b (repealed)) which provided for “practice by substantial equivalency.” So long as an individual’s principal place of business was outside of Pennsylvania, CPAs with a valid certificate or right to practice public accounting from a state with requirements that were substantially equivalent to those of the Commonwealth could practice in Pennsylvania. This may account, at least in part, for the low number of applications for licensure by endorsement under 63 Pa.C.S. § 3111 prior to June 30, 2025. There is a growing trend amongst the states to expand CPAs’ ability to practice in multiple states even further, commonly referred to as “automatic mobility.” Pennsylvania has recently joined that movement, with the enactment of the act of June 30, 2025 (P.L. 85, No. 27) (Act 27 of 2025) and, as a result, automatic mobility is now available in Pennsylvania. Specifically, section 5.2 of the act was repealed, effectively removing “practice by substantial equivalency” and replacing it with “automatic mobility” under new section 5.5 of the act (63 P.S. § 9.5e). As set forth in section 5.5, automatic mobility allows CPAs licensed in other states to practice in Pennsylvania without obtaining a separate license if they meet certain criteria. Rather than examining another jurisdiction’s licensing requirements and assessing whether or not they are substantially equivalent to Pennsylvania’s requirements, automatic mobility is determined at the individual licensee level. Specifically, to practice in Pennsylvania under automatic mobility, CPAs must have obtained their license in their home state via any of the three licensure pathways identified in section 5.5 of the act.

Automatic mobility is a practice privilege; it allows CPAs practicing under their original home state license to practice across state lines without having to take any additional action such as filing an application, providing notice or paying a fee. This differs from licensure by endorsement under 63 Pa.C.S. § 3111, which is a pathway to the issuance of a Pennsylvania CPA license for individuals who plan to move their practice to the Commonwealth. While many CPAs licensed outside of Pennsylvania may take advantage of automatic mobility and thus have no need or desire to apply for a Pennsylvania license, it is possible that the proposed regulation could provide a pathway to licensure in this Commonwealth for certified public accountants interested in obtaining a Pennsylvania license, particularly those from other countries.

Based upon the number of applications received since 2019 and given the recently statutory amendments to the CPA Law that provide for automatic mobility, the Board estimates receiving approximately 0-2 applications for licensure by endorsement under 63 Pa.C.S. § 3111 on an annual basis.

(11) Are there any provisions that are more stringent than federal standards? If yes, identify the specific provisions and the compelling Pennsylvania interest that demands stronger regulations.

There are no federal standards applicable to the subject matter of the regulation.

(12) How does this regulation compare with those of the other states? How will this affect Pennsylvania's ability to compete with other states?

This regulation will not adversely affect Pennsylvania's ability to compete with other states. The purpose of 63 Pa.C.S. § 3111 is to make it easier for out-of-state applicants, including military spouses, who have an out-of-state professional or occupational license to work in Pennsylvania. Another purpose of 63 Pa.C.S. § 3111 is to reduce barriers to employment, which will make Pennsylvania more competitive. Section 3111 of 63 Pa.C.S. and the Board's proposed regulations will encourage skilled workers and their families to move to Pennsylvania, which will enhance the workforce, provide more talent for businesses and help grow Pennsylvania's economy. Surrounding states also have similar laws and regulations for licensure by endorsement in the public accounting field.

In comparing the proposed regulation to other states, the Board researched states in the Northeastern region of the United States. The Board identified one other state (New Jersey) as having a comprehensive license by endorsement law applicable to the various professional licensing boards in New Jersey. Similar to 63 Pa.C.S. § 3111, New Jersey requires its professional licensing boards to issue a license to any person who holds a current professional or occupational license in good standing in another jurisdiction whose licensure standards are substantially equivalent to the current standards of New Jersey. New Jersey requires applicants to demonstrate competency through experience in the practice of the profession within the 5 years immediately preceding the filing of the application. 63 Pa.C.S. § 3111 allows for additional methods of demonstrating competency that New Jersey does not, including completion of continuing education. Additionally, unlike the Board's proposed regulation, New Jersey does not provide for the issuance of discretionary provisional endorsement licenses.

The Board also researched whether other state boards of accountancy have similar licensure by endorsement laws and regulations applicable to the public accounting profession. For those states that have similar licensure by endorsement laws and regulations applicable to certified public accountants (CPAs), the Board compared other states' standards in areas where the Board is using its discretion in proposing regulations for eligibility requirements (substantial equivalence or other standard), competency methods, and the issuance and expiration of provisional licenses.

Nine of the twelve states in the Northeast Region (Connecticut, Delaware, Maryland, Massachusetts, Maine, New Hampshire, Ohio, Rhode Island and West Virginia) do not have provisions for licensure by endorsement for certified public accountants. The remaining three states (New Jersey, New York and Vermont) do have provisions for the licensure of certified public accountants by endorsement, as summarized below:

New Jersey's licensure by endorsement provisions authorize the New Jersey State Board of Accountancy to issue a license to an applicant who holds a current CPA license in good standing from another state provided the other state's licensing standards are substantially equivalent to New Jersey's standards. As stated earlier, New Jersey requires applicants to demonstrate competency through experience in the practice of the profession within the 5 years immediately preceding the filing of the application, but does not provide the New Jersey State Board of Accountancy with discretion to issue a provisional license.

New York's licensure by endorsement provisions authorize the New York State Board for Public Accountancy to issue a license to an applicant who holds a current CPA license from another state that has "significantly comparable licensing requirements." Applicants must demonstrate competency by providing proof that they have at least 4 years of acceptable accounting, tax, financial or management advisory experience since their initial license was issued and within the last 10 years. The Board does not have discretion to issue a provisional license.

New York has separate requirements for licensure by foreign endorsement. An applicant can request licensure by foreign endorsement if they are licensed in another country that has a Mutual Recognition Agreement (MRA) with the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA). Like U.S.-licensed applicants, a foreign-licensed applicant must demonstrate competency by showing they have at least 4 years of acceptable accounting, tax, financial or management advisory experience since their initial license was issued and within the last 10 years. A "Verification of Experience by Supervisor" form must be completed and submitted by the CPA who supervised the 4 years of post-licensure experience within the last 10 years. All experience must be certified by a U.S. certified public accountant; foreign endorsement applicants cannot self-certify their experience. Applicants must also demonstrate competency by showing that they have completed the continuing education requirements in the year prior to submission of the application.

Vermont's licensure by endorsement provisions authorize the Vermont Board of Public Accountancy to issue a license to an applicant who is licensed as a CPA in another state with education, examination and experience requirements considered by the Vermont board to be substantially equal to those of Vermont. An applicant can also be issued a license by endorsement if the applicant holds a CPA license from another state and can demonstrate that they: (1) have 5 years of experience in the practice of public accountancy or meet equivalent requirements prescribed by the board within the 10 years immediately preceding the application; and (2) completed continuing education or continuing professional competence programs as prescribed by Vermont's statute.

Based on this information, the Board believes the amendments will not put Pennsylvania at a competitive disadvantage. To the contrary, by allowing applicants who can demonstrate competency in one of three ways (by experience for at least 2 of the 5 years immediately preceding the date of application, by completing 80 hours of continuing education during the 24 months immediately preceding the date of application, or by achieving a passing score on a Board-approved skills examination within the 5 years immediately preceding the date of application), and by providing for discretionary provisional licenses which allow an applicant to commence practicing in this Commonwealth while the applicant is satisfying remaining requirements for licensure by endorsement, Pennsylvania will be at a competitive advantage over states that do not have licensure by endorsement and/or do not provide for the issuance of a discretionary provisional license. Of the states that do have licensure by endorsement provisions, the requirements for licensure by endorsement in those states are similar to those of 63 Pa.C.S. § 3111.

(13) Will the regulation affect any other regulations of the promulgating agency or other state agencies? If yes, explain and provide specific citations.

This rulemaking does not affect other regulations of the Board or other state agencies.

(14) Describe the communications with and solicitation of input from the public, any advisory council/group, small businesses and groups representing small businesses in the development and drafting

of the regulation. List the specific persons and/or groups who were involved. (“Small business” is defined in Section 3 of the Regulatory Review Act, Act 76 of 2012.)

The Board discusses its regulatory proposals at regularly scheduled public meetings. Representatives of the professional associations representing the regulated community routinely attend those meetings. In drafting the proposal, the Board solicited comments from stakeholders and interested parties. An exposure draft was circulated to stakeholders in July 2020. The rulemaking was discussed at public board meetings on September 19, 2019, November 19, 2019, January 21, 2020, July 21, 2020, September 17, 2020, September 21, 2021, July 19, 2022, September 20, 2023 and June 21, 2024. Input and information was provided by the Pennsylvania Institute of Certified Pennsylvania Accountants (PICPA), who questioned why there was a definition of “substantially equivalent” under licensure by endorsement that was different from the CPA Law’s definition of “substantial equivalency.” The differences were explained at the public meeting, and are summarized below:

At the time of PICPA’s comment in 2020, section 5.2 of the CPA Law (63 P.S. § 9.5c) provided a method by which individuals licensed as CPAs in other jurisdictions could practice public accounting in Pennsylvania without obtaining a certificate issued by the Commonwealth. Referred to as “practice by substantial equivalency,” individuals were allowed to practice in Pennsylvania if they held a valid certificate or right to practice public accounting from a state with requirements that were substantially equivalent to those of the Commonwealth, so long as their principal place of business was outside of the Commonwealth. Since that time, the ability of CPAs licensed in other states to practice in the Commonwealth without having to obtain a Pennsylvania license has expanded. As explained in detail in response to Question 10, above, Pennsylvania recently joined the growing national trend toward “automatic mobility.” Specifically, section 5.2 of the act was repealed, effectively removing “practice by substantial equivalency” and replacing it with “automatic mobility” under new section 5.5.

Rather than examining another jurisdiction’s licensing requirements and assessing whether or not they are substantially equivalent to Pennsylvania’s requirements, automatic mobility is determined at the individual licensee level. Specifically, to practice in Pennsylvania under automatic mobility, CPAs must have been licensed in their home state under any of the three licensure pathways identified in section 5.5 of the act. Automatic mobility is a practice privilege; it allows CPAs practicing under their original home state license to practice across state lines without having to take any additional action such as filing an application, providing notice or paying a fee. This differs from licensure by endorsement under 63 Pa.C.S. § 3111, which is a pathway to the issuance of a Pennsylvania CPA license for those individuals who plan to move their practice to the Commonwealth, especially those licensed in other countries.

(15) Identify the types and number of persons, businesses, small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012) and organizations which will be affected by the regulation. How are they affected?

This rulemaking only affects individuals who apply for licensure by endorsement under 63 Pa.C.S. § 3111. For purposes of this rulemaking, the Board estimates that 0-2 individuals will apply for licensure by endorsement on an annual basis.

According to the Small Business Administration (SBA), there are approximately 1,131,036 small businesses in Pennsylvania, which is 99.6% of all Pennsylvania businesses. Of the 1,131,036 small businesses, 228,272 are small employers (those with fewer than 500 employees) and the remaining 902,764 are non-employers. Thus, the vast majority of businesses in Pennsylvania are considered small

businesses.

According to the Pennsylvania Department of Labor and Industry (L&I), there were an estimated 31,246 accountants and auditors employed in Pennsylvania in 2022 (the most recent year for which data is available). Accountants provide services for a variety of public and private sector employers. The majority of accountants work in accounting, tax preparation, bookkeeping and payroll services (22.51%), or were employed in the management of companies and enterprises (11.41%). Others were self-employed (3.75%), worked for local government (2.95%), worked in individual and family services (2.25%) or worked for state government (2.15%).

Small businesses are defined in section 3 of the Regulatory Review Act (71 P.S. § 745.3), which provides that a small business is defined by the SBA's Small Business Size Regulations under 13 CFR Ch. 1 Part 121. These size standards have been established for types of businesses under the North American Industry Classification System (NAICS). In applying the NAICS standards to the types of businesses where CPAs may work, a business classified as "offices of certified public accountants" (NAICS code 541211) is considered a small business if it has \$26.5 million or less in average annual receipts and the threshold for "other accounting services" (NAICS code 541219) is \$25.0 million or less. Professionals who are self-employed obviously work in small businesses.

The Board does not collect data relating to business size generally, nor does it collect information on the size of the businesses where its licensees are employed specifically. Nevertheless, in view of the small business thresholds set by NAICS for the businesses in which CPAs work, the Board believes that the majority of accountants in the Commonwealth work in "small businesses" as that term is defined by the SBA and the Regulatory Review Act. Moreover, for purposes of determining the economic impact on small businesses, the Board must assume that a large number of its licensees either are, or work for, small businesses.

This rulemaking only affects individuals seeking licensure by endorsement under 63 Pa.C.S. § 3111. These individuals would be impacted by the \$65 application fee. However, this fee is the same as the fee currently paid by applicants who apply for initial licensure via the more traditional pathway under the act. Whether small businesses will be impacted by the regulation depends on whether the businesses will pay the application fee for licensure by endorsement and whether employers will voluntarily pay the costs of completing competency requirements, which may include completion of continuing education courses or passing a Board-approved skills examination. Because the application fees and other costs are incurred by individuals applying for initial licensure by endorsement, any business (small or otherwise) could avoid these costs by requiring employees to pay their own licensure costs.

The Board believes this proposed rulemaking will have a positive impact in that it is implementing 63 Pa.C.S. § 3111, which provides an additional pathway to licensure that previously did not exist.

(16) List the persons, groups or entities, including small businesses, that will be required to comply with the regulation. Approximate the number that will be required to comply.

Applicants for licensure by endorsement as a certified public accountant will be required to comply with the rulemaking. The Board estimates that 0-2 licensure by endorsement applications will be considered each year. Small businesses will only be impacted to the extent they voluntarily pay licensure fees and other costs for applicants.

(17) Identify the financial, economic and social impact of the regulation on individuals, small businesses, businesses and labor communities and other public and private organizations. Evaluate the benefits expected as a result of the regulation.

The Commonwealth will benefit from licensure by endorsement under 63 Pa.C.S. § 3111. The purpose of 63 Pa.C.S. § 3111 is to make it easier for out-of-state applicants, including military spouses, who have an out-of-state professional or occupational license to work in Pennsylvania. 63 Pa.C.S. § 3111 also reduces barriers to employment, which will make Pennsylvania more competitive. 63 Pa.C.S. § 3111 and the Board's regulations will encourage skilled workers and their families to move to Pennsylvania, which will enhance the workforce, provide more talent for businesses and help grow Pennsylvania's economy.

The citizens of Pennsylvania will also benefit from the enhanced workforce and growth in the economy while still having assurance of a level of competence on par with existing licensees in this Commonwealth. The Board has selected methods of competence, including experience, continuing education and achievement of a passing score on a Board-approved skills examination. These methods assure competency because they show that the applicant has remained current with technological advancements and other updates within the profession, and has the requisite knowledge and skills to practice as a CPA.

The financial impact of the regulation falls primarily on applicants for licensure and the Board. Individuals seeking licensure by endorsement will incur costs associated with qualifying for and obtaining a license. As noted above, an applicant applying for licensure by endorsement under 63 Pa.C.S. § 3111 would be required to pay a \$65 application fee, which covers the costs of processing the application. This is the same fee currently paid by individuals applying for initial licensure, as authorized by § 11.4 (relating to fees). There may be additional costs associated with demonstrating competency through continuing education, as there would be the cost of registration for continuing education courses. Similarly, demonstrating competency via passing a Board-approved skills examination may involve an examination fee. At this time, the Board is not aware of an existing skills examination, so a meaningful estimate of any associated costs is not possible. However, the Board wanted to provide this method as another option in the event an applicant wishes to rely upon a skills examination to show competency. For foreign applicants, if the other law, regulation or other rule is in a language other than English, section 11.5a(a)(1)(iii) would require the applicant to have it professionally translated at the applicant's expense. The Board anticipates that the translation costs will be approximately \$25 per page and range between two and five pages in length. To date, the Board has not received any applications under 63 Pa.C.S. § 3111 from applicants licensed in other countries or territories.

The positive impact for the applicants is that 63 Pa.C.S. § 3111 and the proposed regulation provide a new pathway to licensure that did not previously exist.

(18) Explain how the benefits of the regulation outweigh any cost and adverse effects.

As previously discussed, 63 Pa.C.S. § 3111 benefits this Commonwealth, its citizens and individual applicants wishing to obtain licensure. The costs associated with obtaining licensure are outweighed by the need of the Board to set fees to cover its costs for processing applications to maintain the fiscal integrity of the Board, and by the equity of assessing the costs of processing applications to the applicants themselves, as opposed to the existing licensee population bearing these costs through increased biennial renewal fees. The General Assembly contemplated and weighed the impact of imposing fees on applicants in 63 Pa.C.S. § 3111(a)(5) against the benefits of providing an additional pathway to licensure to

individuals from other jurisdictions. While avoiding economic impact to applicants is always preferable, the General Assembly recognized that board fees are necessary in order to pay for the costs associated with the filing of applications. Additionally, whether an applicant obtains licensure via one of the Board's existing pathways or by licensure by endorsement under 63 Pa.C.S. § 3111, applicants face the same costs (i.e., application fee, Criminal History Records Check (CHRC) fee); therefore, any additional cost to a licensure by endorsement applicant will be minimal, if any.

Regarding the cost of translating the law, regulation or other rule to English, this is a necessary part of the application process. If the Board is unable to understand the other jurisdiction's requirements, it will not be able to determine whether those requirements are substantially equivalent. To date, the Board has not received any licensure by endorsement applications that required a translation of the law, regulation or rule into English, nor does the Board anticipate that many, if any, applicants will incur this cost. Nevertheless, the Board anticipates that the cost of translation would be approximately \$25 per page with the length ranging between two and five pages. Applicants for licensure by endorsement would incur fees for a CHRC; however, applicants incur this fee regardless of whether they apply by endorsement or by a more traditional pathway such as licensure by examination.

Regarding costs associated with demonstrating competency, the Board is authorized to select the appropriate methods of competency under 63 Pa.C.S. § 3111(a)(2) and has provided applicants with three alternatives. Applicants who demonstrate competency through experience in the practice of certified public accounting in one or more substantially equivalent jurisdictions for at least 2 of the 5 years immediately preceding the filing of the application will incur no costs to demonstrate competency. Applicants who demonstrate competency by completing 80 hours of continuing education during the 24 months immediately preceding the filing of their application may incur costs associated with any continuing education course registration fees. Applicants who demonstrate competency by completing a Board-approved skills examination within 5 years of the filing of their application may incur costs associated with any exam fees.

Regardless of which alternative the applicant chooses, the costs that may be incurred would be outweighed by the benefits of this proposed regulation. Moreover, demonstrating competency is a statutory requirement; it helps to ensure applicants are safe to practice the profession and will not present a danger to the public.

(19) Provide a specific estimate of the costs and/or savings to the **regulated community** associated with compliance, including any legal, accounting or consulting procedures which may be required. Explain how the dollar estimates were derived.

An individual applying for licensure by endorsement under 63 Pa.C.S. § 3111 will incur some costs, including paying a \$65 application fee and a fee associated with conducting a criminal background check – currently \$22 for a Pennsylvania CHRC obtained through the Pennsylvania State Police (PSP) – plus additional CHRC fees charged by any other states in which an applicant has lived, worked or completed professional training/studies for the past 5 years. These are fees/costs that all applicants for licensure must endure, not just those applying for licensure by endorsement under 63 Pa.C.S. § 3111. Since the effective date of 63 Pa.C.S. § 3111, the Board has considered and approved just one licensure by endorsement application. Therefore, during this period, the total costs incurred for application fees was \$65. Based upon this information, the Board anticipates that 0-2 licensure by endorsement applications will be considered each year, which will result in approximate application costs in the amount of \$130 annually (2 applicants x \$65 application fee).

If an applicant chooses to demonstrate competency by experience in 2 of the last 5 years, there should be no added costs. Applicants who choose to demonstrate competency through continuing education may have to pay the cost of course registrations for some or all of the required 80 credit hours. Registration fees for continuing education courses can vary widely, from \$0 (free) to many hundreds of dollars. Assuming a cost of \$30 per credit, the cost for the full 80 credit hours of continuing education would be \$2,400 (80 credits x \$30 per credit). If two applicants choose to demonstrate competency through continuing education each year, this would result in approximate continuing education costs of \$4,800 annually (2 applicants x \$2,400 each). In some instances, an applicant may have already accumulated some or all of the needed credits as part of maintaining their license in the jurisdiction(s) in which they are licensed, in which case the applicant would incur no, or lower, costs to demonstrate competency by continuing education.

An applicant who chooses to demonstrate competency by passing a Board-approved skills examination, may have to pay an examination fee. At this time, the Board is not aware of any existing skills examinations, but would undertake a review of such an examination if presented one by an applicant. The costs for an as-yet unidentified skills examination are too speculative to meaningfully estimate at this time.

Below are cost estimates for the application fee, CHRC fee and various combinations of competency by experience and competency by C.E. (exclusive of any translation costs):

Applicant who demonstrates competency *via experience*: \$65 application fee + \$22 CHRC = \$87 per applicant, multiplied by two applicants = **\$174** combined total, annually.

Applicant who demonstrates *competency via C.E. and has already accumulated all 80 hours*: \$65 application fee + \$22 CHRC = \$87 per applicant, multiplied by two applicants = **\$174** combined total, annually.

Applicant who demonstrates *competency via C.E. and needs to accumulate all 80 hours* (assuming a rate of \$30 per credit): \$65 application fee + \$22 CHRC fee + \$2,400 C.E. course registration fees = \$2,487 per applicant, multiplied by two applicants = **\$4,974** combined total, annually.

If fewer than two applicants apply for licensure by endorsement under 63 Pa.C.S. § 3111 in a given year, then obviously the combined annual totals would be lower. At the lowest end, assuming at least one individual applied for licensure by endorsement under 63 Pa.C.S. § 3111 each year, and that individual demonstrated competency by either (a) experience, or (b) 80 previously-acquired continuing education credits, the total cost annual cost would be **\$87**, consisting of the \$65 application fee and \$22 CHRC fee for one applicant. The highest end scenario (**\$4,974**) would be if two applicants applied for licensure by endorsement under 63 Pa.C.S. § 3111, and both chose to demonstrate competency via continuing education and needed to accumulate all 80 credits at a cost of \$30 per credit.

(20) Provide a specific estimate of the costs and/or savings to the **local governments** associated with compliance, including any legal, accounting or consulting procedures which may be required. Explain how the dollar estimates were derived.

The regulation would not result in costs or savings to local governments.

(21) Provide a specific estimate of the costs and/or savings to the **state government** associated with the implementation of the regulation, including any legal, accounting, or consulting procedures which may be required. Explain how the dollar estimates were derived.

The Board will incur increased operational costs to implement licensure by endorsement under 63 Pa.C.S. § 3111. The costs incurred by the Board should be recouped in the form of application fees paid by applicants.

(22) For each of the groups and entities identified in items (19)-(21) above, submit a statement of legal, accounting or consulting procedures and additional reporting, recordkeeping or other paperwork, including copies of forms or reports, which will be required for implementation of the regulation and an explanation of measures which have been taken to minimize these requirements.

There should be no legal, accounting or consulting procedures associated with this rulemaking. Like all other applicants under the Board, affected individuals will be required to submit an application for licensure accompanied by required documentation and payment of a fee.

(22a) Are forms required for implementation of the regulation?

Yes, applicants are required to submit an online application.

(22b) If forms are required for implementation of the regulation, **attach copies of the forms here**. If your agency uses electronic forms, provide links to each form or a detailed description of the information required to be reported. **Failure to attach forms, provide links, or provide a detailed description of the information to be reported will constitute a faulty delivery of the regulation.**

The Bureau uses an online platform for the submission of applications for licensure through PALS, which also encompasses applications for licensure by endorsement under 63 Pa. C.S. § 3111. Within the online platform, applicants are asked a series of questions. Applicants are asked if they are currently licensed in another jurisdiction and the type of license for which they are applying. Applicants currently licensed in another jurisdiction, which is defined in the final rulemaking as another state, territory or country, are directed to submit a copy of the current applicable law, regulation or other rule governing licensure, certification, registration or permit requirements and scope of practice in the jurisdiction that issued the license, translated into English if needed. Applicants are required to indicate whether they have been disciplined by the jurisdiction in which they are licensed or any other jurisdiction. Applicants with disciplinary history must upload appropriate documentation related to the discipline. Applicants must also provide a recent Criminal History Records Check (CHRC) from the state police or other state or agency or other appropriate agency of a territory or country that is the official repository for criminal history record information for each jurisdiction in which they have lived, worked or completed professional training/studies for the past five 5 years. Based upon the above, applications are then forwarded to Board counsel, and to the Board, if necessary, to determine eligibility under 63 Pa. C.S. § 3111. The Bureau is working towards creating a more detailed electronic application process specific to 63 Pa. C.S. § 3111 applications, which will decrease the need for manual review of applications. The Board attaches a paper application which will be the basis for developing the electronic licensure by endorsement application. (See Attachment “A”.)

(23) In the table below, provide an estimate of the fiscal savings and costs associated with implementation and compliance for the regulated community, local government, and state government for the current year and five subsequent years.

	Current FY 24-25	FY +1 25-26	FY +2 26-27	FY +3 27-28	FY +4 28-29	FY +5 29-30
SAVINGS:						
Regulated Community	N/A	N/A	N/A	N/A	N/A	N/A
Local Government	N/A	N/A	N/A	N/A	N/A	N/A
State Government	N/A	N/A	N/A	N/A	N/A	N/A
Total Savings	N/A	N/A	N/A	N/A	N/A	N/A
COSTS:						
Regulated Community	\$87 - \$4,974	\$87 - \$4,974	\$87 - \$4,974	\$87 - \$4,974	\$87 - \$4,974	\$87 - \$4,974
Local Government	N/A	N/A	N/A	N/A	N/A	N/A
State Government	N/A	N/A	N/A	N/A	N/A	N/A
Total Costs	\$87 - \$4,974	\$87 - \$4,974	\$87 - \$4,974	\$87 - \$4,974	\$87 - \$4,974	\$87 - \$4,974
REVENUE LOSSES:						
Regulated Community	N/A	N/A	N/A	N/A	N/A	N/A
Local Government	N/A	N/A	N/A	N/A	N/A	N/A
State Government	N/A	N/A	N/A	N/A	N/A	N/A
Total Revenue Losses	N/A	N/A	N/A	N/A	N/A	N/A

(23a) Provide the past three-year expenditure history for programs affected by the regulation.

Program	FY –3 2022-2023	FY –2 2023-2024	FY –1 2024-2025 (as of 9/16/2025)	Current FY 2025-2026 (estimated)
State Board of Accountancy	\$1,237,730	\$1,481,552	\$1,291,218	\$1,681,000

(24) For any regulation that may have an adverse impact on small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012), provide an economic impact statement that includes the following:

- (a) An identification and estimate of the number of small businesses subject to the regulation.
- (b) The projected reporting, recordkeeping and other administrative costs required for compliance with the proposed regulation, including the type of professional skills necessary for preparation of the report or record.
- (c) A statement of probable effect on impacted small businesses.
- (d) A description of any less intrusive or less costly alternative methods of achieving the purpose of the proposed regulation.

Responses:

- (a) This rulemaking will not have an adverse impact on small businesses unless small businesses voluntarily pay application fees or other costs relating to establishing competency. Because these fees are incurred by individuals applying for licensure, any business (small or otherwise) could avoid these costs by requiring employees to pay their own licensure costs.
- (b) This rulemaking will not impose additional reporting, recordkeeping or other administrative costs on small businesses.
- (c) The probable effect on impacted small businesses would be positive because 63 Pa.C.S. § 3111 and the Board's regulations will encourage skilled workers and their families to move to Pennsylvania, which will enhance the workforce, provide more talent for businesses and help grow Pennsylvania's economy.
- (d) The Board could discern no less costly or less intrusive alternative methods to effectuate the purpose of 63 Pa.C.S. § 3111 that would be consistent with the Board's mandate to produce enough revenue to cover its costs of operations and to administer the act in the public interest.

(25) List any special provisions which have been developed to meet the particular needs of affected groups or persons including, but not limited to, minorities, the elderly, small businesses, and farmers.

No special provisions have been developed for any affected groups or persons.

(26) Include a description of any alternative regulatory provisions which have been considered and rejected and a statement that the least burdensome acceptable alternative has been selected.

No alternative regulatory provisions were considered and rejected. The Board believes this proposal represents the least burdensome acceptable alternative.

(27) In conducting a regulatory flexibility analysis, explain whether regulatory methods were considered that will minimize any adverse impact on small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012), including:

- a) The establishment of less stringent compliance or reporting requirements for small businesses;
- b) The establishment of less stringent schedules or deadlines for compliance or reporting requirements for small businesses;

- c) The consolidation or simplification of compliance or reporting requirements for small businesses;
- d) The establishment of performing standards for small businesses to replace design or operational standards required in the regulation; and
- e) The exemption of small businesses from all or any part of the requirements contained in the regulation.

Responses:

- a) & b) The Board did not consider less stringent reporting requirements or deadlines for small businesses or for applicants that intend to work for small businesses. All applicants for licensure are treated equally.
- c) There are no compliance or reporting requirements that could be consolidated or simplified. The application process is the same whether a particular licensee is employed by a small business or a large business.
- d) The regulations do not contain design or operational standards that need to be altered for small businesses.
- e) To exclude any applicant from the requirements contained in the regulation based on the size of their employers would not be consistent with 63 Pa.C.S. § 3111.

(28) If data is the basis for this regulation, please provide a description of the data, explain in detail how the data was obtained, and how it meets the acceptability standard for empirical, replicable and testable data that is supported by documentation, statistics, reports, studies or research. Please submit data or supporting materials with the regulatory package. If the material exceeds 50 pages, please provide it in a searchable electronic format or provide a list of citations and internet links that, where possible, can be accessed in a searchable format in lieu of the actual material. If other data was considered but not used, please explain why that data was determined not to be acceptable.

No data, studies or references were used to justify the regulation.

(29) Include a schedule for review of the regulation including:

- | | |
|---|--|
| A. The length of the public comment period: | 30 days |
| B. The date or dates on which any public meetings or hearings will be held: | No public hearings were scheduled or held. The Board discusses its regulatory proposals at regularly scheduled public meetings. This rulemaking was discussed at public board meetings on: September 19, 2019; November 19, 2019; January 21, 2020; July 21, 2020; September 17, 2020; September 21, 2021; July 19, 2022; September 20, 2023; and June 21, 2024. |
| C. The expected date of delivery of the final-form regulation: | Winter 2025 |

D. The expected effective date of the final-form regulation:	Upon publication as final.
E. The expected date by which compliance with the final-form regulation will be required:	Upon publication as final.
F. The expected date by which required permits, licenses or other approvals must be obtained:	N/A
(30) Describe the plan developed for evaluating the continuing effectiveness of the regulations after its implementation. The Board continually reviews the efficacy of its regulations, as part of its annual review process under Executive Order 1996-1. The Board reviews its regulatory proposals at regularly scheduled public meetings. The Board will meet on the following remaining dates in 2025: November 19, 2025. In 2026, the Board is scheduled to meet on January 22, April 23, May 21, July 23, September 17 and November 19, 2026. More information can be found on the Board's website.	

ATTACHMENT A

STATE BOARD OF ACCOUNTANCY

P.O. Box 2649
Harrisburg, PA 17105-2649

Telephone: (717) 783-1404

Fax: (717) 783-1404

Website: <https://www.dos.pa.gov/account>

E-Mail: st-accountancy@pa.gov

Courier Address:

2525 N 7th Street
Harrisburg, PA 17110

**APPLICATION FOR LICENSURE BY ENDORSEMENT AS A
CERTIFIED PUBLIC ACCOUNTANT UNDER 63 PA.C.S. § 3111**

PLEASE NOTE: If a pending application is older than one year from the date submitted and the applicant wishes to continue the application process, the State Board of Accountancy (Board) shall require the applicant to submit a new application including the required fee.

In order to complete the application process, many of the supporting documents associated with the application cannot be more than six months from the date of issuance. All background check documents cannot be older than 90 days from the date of issuance.

1. REQUIREMENTS

Persons applying for licensure by endorsement under 63 Pa.C.S. § 3111 must:

- A. Hold a current license, certificate, registration or permit to practice as a certified public accountant in good standing to practice as a certified public accountant in a jurisdiction whose standards are substantially equivalent to or exceed those of the Board.
- B. Demonstrate competency by one of the following:
 - Experience in the practice of certified public accounting by demonstrating, at a minimum, that the applicant has actively engaged in the practice of certified public accounting in the jurisdiction that issued the license, certificate, registration or permit for at least 2 of the last 5 years immediately preceding the filing of the application with the Board.
 - Completion of 80 hours of continuing education that meet the requirements of section 8.2 of the act (63 P.S. §9.8b) and §§ 11.62, 11.63 and 11.64 (relating to CPE requirement for issuance of license, waiver or extension; CPE subject areas, relevance to professional competence; and sources of CPE hours) during the 24 months immediately preceding the date of the application.
 - Achievement of a passing score on a Board-approved skills examination within the 5 years immediately preceding the filing of the application with the Board.
- C. Have not committed any act that constitutes grounds for refusal, suspension or revocation of a license, certificate, registration or permit to practice certified public accounting under sections 9.1 and 12 of the act (63 P.S. §§ 9.9a, 9.12), and has not been disciplined by the jurisdiction that issued the license, certificate, registration or permit.
- D. Pay the \$65 application fee.
- E. Provide a copy of the current applicable law, regulation or other rule governing licensure, certification, registration or permit requirements and scope of practice in the jurisdiction that issued the license. The copy of the applicable law, regulation or other rule must include the enactment date. If the applicable law, regulation or other rule is in a language other than English, at the applicant's expense, the applicable law, regulation or other rule shall be translated by a professional translation service and verified to be complete and accurate.

2. APPLICATION CHECKLIST

Persons licensed in other jurisdictions who possess a current license, registration, certificate or permit in good standing:

- ☐ Complete pages 1, 2 and 3 of the application.

If any documentation submitted in connection with this application will be received in a name other than the name under which you are applying, you must submit a copy of the legal document(s) indicating the name change (i.e., marriage certificate, divorce decree which indicates the retaking of your maiden name; legal document indicating the retaking of a maiden name, or court order).

- ☐ \$65 Application Fee – Check or money order made payable to the Commonwealth of Pennsylvania. Fees are not refundable or transferable. If you do not receive the Board's approval to sit for the examination (if applicable) within one year from the date your application is received, you will be required to submit another application fee. A processing fee of \$20.00 will be charged for any check or money order returned unpaid by your bank, regardless of the reason for non-payment.
- ☐ Have the out-of-state licensing authorities in which you hold or have held a license to practice as a certified public accountant submit a letter of good standing directly to the State Board of Accountancy with a state seal affixed to the letter.
- ☐ A Criminal Background Check from the state in which you reside must be submitted. The criminal background check must be completed within 90 days of submission of this application to the Board. Pennsylvania background checks may be obtained at <https://epatch.state.pa.us> or from the Pennsylvania State Police Central Repository, 1800 Elmerton Ave., Harrisburg, PA 17110-9758, (717) 783-5593.

(If you reside outside of Pennsylvania, you must contact the State Police from your jurisdiction. For a list of other state identification agency websites, visit <https://www.fbi.gov/how-we-can-help-you/more-fbi-services-and-information/identity-history-summary-checks/state-identification-bureau-listing>)

3. INFORMATION

- A. Any change in disciplinary status between the date of submission of the application and the date of passing the examination (if applicable) must be reported to the Board in writing.

STATE BOARD OF ACCOUNTANCY

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Harrisburg, PA 17105-2649
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2525 N 7th Street
Harrisburg, PA 17110
Fax: (717) 705-5540

**APPLICATION FOR LICENSURE BY ENDORSEMENT AS A
CERTIFIED PUBLIC ACCOUNTANT UNDER 63 PA.C.S. § 3111**

INITIAL APPLICATION FEE: \$65 PAYABLE TO THE COMMONWEALTH OF PENNSYLVANIA. FEES ARE NOT REFUNDABLE OR TRANSFERABLE. IF YOU DO NOT RECEIVE THE BOARD'S APPROVAL TO SIT FOR THE EXAMINATION WITHIN ONE YEAR FROM THE DATE YOUR APPLICATION IS RECEIVED, YOU WILL BE REQUIRED TO SUBMIT ANOTHER APPLICATION FEE. A PROCESSING FEE OF \$20.00 WILL BE CHARGED FOR ANY CHECK OR MONEY ORDER RETURNED UNPAID BY YOUR BANK, REGARDLESS OF THE REASON FOR NON-PAYMENT.

1. Name _____ (Last) (First) (Middle)
2. Will any documentation submitted in connection with this application be received in a name other than the name under which you are applying? YES ☐ NO ☐ If yes, please provide the other name or names: _____
3. Address _____ (Street) _____ (City) (State) (Zip Code) <i>The address you provide is the address that will be associated with this application to which all correspondence will be mailed. Please note that licenses are not forwardable.</i>
4. Telephone _____ Fax _____
5. E-Mail Address _____
6. Date of Birth _____ Social Security Number: _____
7. Employment: Employer Name Position Contact Number

8. Competency Requirement

Competency can be shown by experience **OR** by continuing education **OR** by achieving a passing score on a Board-approved skills examination within the 5 years immediately preceding the filing of the application.

Experience:

Have you actively engaged in the practice of certified public accounting in the jurisdiction that issued the license, certificate, registration or permit for at least 2 of the last 5 years immediately preceding the filing of this application?

☐ Yes

☐ No

If yes, provide a curriculum vitae demonstrating this experience.

Continuing education:

Have you completed 80 credit hours of continuing education that meet the requirements of sections 11.62, 11.63 and 11.64 of the Board's regulations within the 24 months preceding the filing of this application?

☐ Yes

☐ No

If yes, provide copies of your course completion certificates.

Examination:

Have you achieved a passing score on a Board-approved examination within the 5 years immediately preceding the filing of the application?

☐ Yes

☐ No

If yes, provide name of the examination and a copy of your results.

9. Name of state where initial license to practice as a certified public accountant was issued.

Date initial license was issued _____.

List any other state, territory or country where you hold or have held a license/certificate to practice as a certified public accountant

Have the licensing authority listed above submit a letter of good standing (verification of licensure) directly to the Board with state seal affixed to the letter. Provide a copy of the current applicable law, regulation or other rule governing licensure, certification, registration or permit requirements and scope of practice in the jurisdiction that issued the license.

		YES	NO
10.	Do you hold, or have you ever held, a license, certificate, permit, registration or other authorization to practice any other profession in any state or jurisdiction? If you answered YES to the above question, please provide the profession and state or jurisdiction. Please do not abbreviate the profession. _____	☐	☐

The Board must receive verification of any license, certificate, permit, registration or other authorization to practice any other profession directly from the state or jurisdiction. PLEASE NOTE: The Board does NOT need to receive verification for licenses issued by one of the licensing boards within the Pennsylvania Bureau of Professional and Occupational Affairs.			
If you answer YES to any of the following questions, provide complete details as well as copies of relevant documents to the Board office.		YES	NO
11.	Have you had disciplinary action taken against a professional or occupational license, certificate, permit, registration or other authorization to practice a profession or occupation issued to you in any state or jurisdiction or have you agreed to voluntary surrender in lieu of discipline?	☐	☐
12.	Do you currently have any disciplinary charges pending against your professional or occupational license, certificate, permit or registration in any state or jurisdiction?	☐	☐
13.	Have you withdrawn an application for a professional or occupational license, certificate, permit or registration, had an application denied or refused, or for disciplinary reasons agreed not to apply or reapply for a professional or occupational license, certificate, permit or registration in any state or jurisdiction?	☐	☐
14.	Do you currently have any criminal charges pending and unresolved in any state or jurisdiction?	☐	☐
15.	Do you currently engage in, or have you ever engaged in, the intemperate or habitual use of alcohol or narcotics, hallucinogenic or other drugs or substances that may impair judgement or coordination?	☐	☐

NOTICE: Disclosing your Social Security Number on this application is mandatory in order for the State Boards to comply with the requirements of the Federal Social Security Act pertaining to Child Support Enforcement, as implemented in the Commonwealth of Pennsylvania at 23 Pa.C.S. § 4304.1(a). At the request of the Department of Human Services (DHS), the licensing boards must provide to DHS information prescribed by DHS about the licensee, including the social security number.

Applicant's Statement:

I verify that this application is in the original format as supplied by the Department of State and has not been altered or otherwise modified in any way. I am aware of the criminal penalties for tampering with public records or information under 18 Pa.C.S. § 4911.

I verify that the statements in this application are true and correct to the best of my knowledge, information and belief. I understand that false statements are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities) and may result in the suspension, revocation or denial of my license, certificate, permit or registration.

Applicant's Signature

Date

**FACE SHEET
FOR FILING DOCUMENTS
WITH THE LEGISLATIVE REFERENCE BUREAU**

(Pursuant to Commonwealth Documents Law)

RECEIVED

Independent Regulatory
Review Commission

November 24, 2025

DO NOT WRITE IN THIS SPACE

Copy below is hereby approved as to form and legality. Attorney General Katherine P. Zimmermann Digitally signed by Katherine P. Zimmermann Date: 2025.11.10 13:31:02 -05'00' BY: _____ (DEPUTY ATTORNEY GENERAL) <u>November 10, 2025</u> DATE OF APPROVAL ☐ Check if applicable Copy not approved. Objections attached.	Copy below is here by certified to be a true and correct copy of a document issued, prescribed or promulgated by: <u>State Board of Accountancy</u> (AGENCY) DOCUMENT/FISCAL NOTE NO. <u>16A-5517</u> DATE OF ADOPTION: _____ By: <u></u> Michael D. Ocker, CPA TITLE <u>Board Chairperson</u> (EXECUTIVE OFFICER, CHAIRMAN OR SECRETARY)	Copy below is hereby approved as to form and legality. Executive or Independent Agencies.  Digitally signed by Cynthia K. Montgomery DN: cn=Cynthia K. Montgomery, o, ou, email=cymontgome@pa.gov, c=US Date: 2025.10.17 09:35:56 -04'00' BY: _____ Deputy General Counsel Chief Counsel, Independent Agency (Strike inapplicable title) <u>October 17, 2025</u> DATE OF APPROVAL ☐ Check if applicable. No Attorney General approval or objection within 30 days after submission.
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PROPOSED RULEMAKING

**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS
STATE BOARD OF ACCOUNTANCY**

TITLE 49 PA CODE CHAPTER 11

§§ 11.1, 11.5a and 11.5b

LICENSURE BY ENDORSEMENT

The State Board of Accountancy (board) proposes to amend § 11.1 (relating to definitions) and add §§ 11.5a and 11.5b (relating to licensure by endorsement; and provisional endorsement license) to read as set forth in Annex A.

Effective Date

This proposed rulemaking will be effective upon publication of the final-form rulemaking in the *Pennsylvania Bulletin*.

Statutory Authority

Section 3111 of 63 Pa.C.S. (relating to licensure by endorsement) requires licensing boards and commissions to “issue a license, certificate, registration or permit to an applicant to allow practice in this Commonwealth” provided the applicant meets the following criteria: “[h]olds a current license, certificate, registration or permit from another state, territory or country” whose licensing “requirements are substantially equivalent to or exceed the requirements. . .in this Commonwealth”; “demonstrates competency”; “[h]as not committed any act that constitutes grounds for refusal, suspension or revocation of a license, certificate, registration or permit to practice that profession or occupation in this Commonwealth, unless the board or commission determines” such conduct is not an impediment to granting the “license, certificate, registration or permit”; “[i]s in good standing and has not been disciplined by the jurisdiction that issued the license, certificate, registration or permit, unless. . .the board or. . .commission determines” such conduct is not an impediment to granting the “license, certificate, registration or permit” and the applicant pays fees, as established by regulation. Additionally, 63 Pa.C.S. § 3111 authorizes boards and commissions to “issue a provisional license, certificate, registration, or permit” while an applicant is satisfying remaining requirements for licensure by endorsement, for which the board

must set by regulation the terms of expiration.

Section 3(a)(12) of the CPA Law (act) (63 P.S. § 9.3(a)(12)) also authorizes the board “[t]o adopt, promulgate and enforce such administrative rules and regulations not inconsistent with this act, or other acts, as are necessary and proper to carry into effect the provisions of this act.”

Section 506 of the Admin. Code (71 P.S. §186) empowers the heads of all administrative departments, the several independent administrative boards and commissions, the several departmental administrative boards and commissions to prescribe rules and regulations not inconsistent with law, for the government of their respective departments, boards, or commissions.

The act of July 1, 2020 (P.L. 575, No. 53) added 63 Pa.C.S. § 3111 as part of the consolidation of the act of July 2, 1993 (P.L. 345, No. 48) (Act 48, now repealed) into 63 Pa.C.S. Chapter 31 (relating to powers and duties). The text of 63 Pa.C.S. § 3111 was originally added to Act 48 by the act of July 1, 2019 (P.L. 292, No. 41) (Act 41).

Background and Need for the Amendments

This proposed rulemaking is needed to effectuate 63 Pa.C.S. § 3111, which requires the board to issue a license, certificate, registration or permit to an applicant who is licensed in good standing in another jurisdiction and meets the requirements for licensure by endorsement as set forth in 63 Pa.C.S. § 3111. Under 63 Pa.C.S. § 3111(a)(1), the board must determine whether the other jurisdiction’s standards for licensure are substantially equivalent to or exceed those established by the board. Additionally, 63 Pa.C.S. § 3111(a)(2) requires the board to determine the methods of competency, including experience in the profession or occupation for at least 2 of the 5 years immediately preceding the filing of the application, or completion of continuing education. Under 63 Pa.C.S. § 3111(b)(2), the board must also establish, by regulation, the expiration of provisional

endorsement licenses.

This proposed rulemaking sets forth the board’s criteria for eligibility for licensure by endorsement, including the specific methods required for an applicant to demonstrate competency. It also sets forth the requirements for granting a provisional endorsement license. Section 3111 of 63 Pa.C.S. further provides that the board may establish appropriate fees for this licensure.

In accordance with the requirements of Executive Order 1996-1 (4 Pa. Code §§ 1.371—1.382), the board sent an exposure draft of this proposed rulemaking to interested parties and asked for comments within 30 days. The Pennsylvania Institute of Certified Public Accountants (PICPA) asked for clarification regarding the differences, if any, between the existing definition in the act and at § 15.1 for “substantial equivalency,” and substantial equivalency as it relates to licensure by endorsement under § 3111.

The board notes that licensure by endorsement under 63 Pa.C.S. § 3111 should not be confused with “practice by substantial equivalency” under section 5.2 of the act (63 P.S. § 9.5b). That pathway differed from licensure by endorsement under 63 Pa.C.S. § 3111, but more importantly section 5.2 of the act was just recently repealed by the act of June 30, 2025 (P.L. 85, No. 27) (Act 27 of 2025). Act 27 of 2025 replaced “practice by substantial equivalency” with what is referred to as “automatic mobility.” Automatic mobility allows certified public accountants (CPAs) licensed in other states to practice in Pennsylvania without obtaining a separate license if they meet certain criteria. Rather than examining another jurisdiction’s licensing requirements and assessing whether or not they are substantially equivalent to Pennsylvania’s requirements, automatic mobility is determined at the individual licensee level. Specifically, to practice in Pennsylvania under automatic mobility, CPAs must have been licensed in their home state under

any of the three licensure pathways identified in section 5.5 of the act (63 P.S. § 9.5e). Automatic mobility is a practice privilege; it allows CPAs practicing under their original home state license to practice across state lines without having to take any additional action such as filing an application, providing notice or paying a fee. This differs from licensure by endorsement under 63 Pa.C.S. § 3111, which is a pathway to the issuance of a Pennsylvania CPA license for individuals who plan to move their practice to the Commonwealth, particularly those from other countries. Moreover, a CPA practicing via automatic mobility whose primary work location became Pennsylvania, such as by joining or opening a practice in Pennsylvania or relocating to Pennsylvania, could no longer practice in Pennsylvania without obtaining licensure from the board.

Description of the Proposed Amendments

The board proposes to amend § 11.1 (relating to definitions) by adding a definition for the term “jurisdiction” consistent with 63 P.S. § 3111. Proposed § 11.5a (relating to licensure by endorsement) requires an applicant to satisfy six criteria for licensure by endorsement. Under subsection (a)(1), an applicant shall have a current license, certificate, registration or permit in good standing to practice in another jurisdiction whose standards are substantially equivalent to or exceed those established by the board under section 4.2 of the act (63 P.S. § 9.4b), and §§ 11.16, 11.55 and 11.57 (relating to examination completion requirement; experience requirements for CPA certification; and education requirements for CPA certification). Proposed subsection 11.5a(a)(1) further requires an applicant to submit a copy of the current applicable law, regulation or other rule governing licensure, certification, registration or permit requirements and scope of practice in the jurisdiction that issued the license, certificate, registration or permit. This proposed

rulemaking would also require that the copy of the applicable law, regulation or other rule include the enactment date. Additionally, because 63 Pa.C.S. § 3111 is applicable to territories and other countries where the applicable law, regulation or other rule may be in a language other than English, the board would require translation of the applicable law, regulation or other rule by a professional translation service, at the applicant's expense.

To be considered “substantially equivalent” under proposed § 11.5a(a)(1)(i), the laws, rules or other regulations of the jurisdiction in which the applicant holds a license, certificate, registration or permit must require: (1) a baccalaureate or higher degree from a college or university accredited by an accrediting agency nationally recognized by the United States Department of Education, or a college or university approved by the board; and (2) achievement of a passing score on the Uniform Certified Public Accountant Examination or its equivalent as determined by the board. The board will also assess whether the other jurisdiction's experience-related requirements are substantially equivalent but has chosen not to provide specific criteria that must be met.

Proposed subsection (a)(2) requires demonstration of competency. Under this provision, an applicant must provide proof of competency by demonstrating either experience in the practice of the profession, completion of continuing education, or achievement of a passing score on a board-approved skills examination. To demonstrate competency by experience, an applicant must show active engagement in the practice of public accounting under a license, certificate, registration or permit in one or more jurisdictions that have substantially equivalent standards for at least 2 of the 5 years immediately preceding the filing of the application. To demonstrate competency through continuing education, an applicant would be required to complete 80 hours of continuing education

which meets the requirements of § 11.62, 11.63 and 11.64 (relating to CPE requirement for issuance of license, waiver or extension; CPE subject areas, relevance to professional competence; and sources of CPE hours). The continuing education must have been completed during the 24 months immediately preceding the filing of the application. The board proposes 24 months because a 24-month limitation correlates with the board's biennial renewal continuing education requirement. To demonstrate competency through examination, an applicant must achieve a passing score on a board-approved skills examination within the 5 years immediately preceding the filing of the application. At this time, the board is not aware of an existing skills examination. However, the board wanted to provide this method as another option in the event an applicant wishes to rely upon a skills examination to show competency.

Proposed subsection (a)(3) incorporates the statutory prohibition in 63 Pa.C.S. § 3111 pertaining to conduct that would constitute grounds for refusal, suspension or revocation of a license, certificate, registration or permit to practice the profession or occupation. Similarly, proposed subsection (a)(4) incorporates the statutory prohibition pertaining to prior discipline by the jurisdiction that issued the license, certificate, registration or permit.

Proposed subsection (a)(5) provides for payment of an application fee, as required by 63 Pa.C.S. § 3111(a)(5). Under § 11.4 (relating to fees), the applicable fee for licensure by endorsement under 63 Pa.C.S. § 3111 is "certification and initial licensure of certified public accountant," which is \$65 in the board's current fee schedule.

Proposed subsection (a)(6) requires applicants to apply for licensure in accordance with the act and in the manner and format prescribed by the board in Chapter 11.

In proposed § 11.5a(b), the board may require a personal interview or additional information

to assist the board in determining eligibility and competency. When a personal interview is necessary, the applicant may request that the interview be conducted by video teleconference for good cause shown.

Consistent with 63 Pa.C.S. § 3111(a)(3) and (4), proposed § 11.5a(c) authorizes the board, in its discretion, to determine that an act prohibited under sections 9.1 and 12 of the act (63 P.S. §§ 9.9a, 9.12), or disciplinary action by another jurisdiction are not impediments to the granting of a license, certificate, registration or permit by endorsement under 63 Pa.C.S. § 3111. Boards routinely consider whether discipline or prohibited acts are impediments to licensure. The board may consider the facts and circumstances surrounding the prohibited act or disciplinary action, an increase in age or maturity of the individual since the date of the prohibited act or disciplinary action, disciplinary history (or lack thereof) before and after the date of the prohibited act or disciplinary action, successful completion of education and training activities relating to the prohibited act or disciplinary action, and any other information relating to the fitness of the individual for licensure.

Consistent with section 63 Pa.C.S. § 3111(b), proposed § 11.5b(a) provides that the board may, in its discretion, issue a provisional endorsement license while an applicant is satisfying remaining requirements under 63 Pa.C.S. § 3111 and proposed § 11.5a. Proposed subsection (b)(1) sets the expiration of a provisional endorsement license at 1 year, unless the board determines that an expiration date of less than 1 year is appropriate. Additionally, under subsection (b)(2), upon a written request, the board may extend the term of the provisional license upon a showing of good cause. Proposed subsection (c) sets forth reasons for which a provisional endorsement license will be terminated, including when the board denies or grants a license, the provisional endorsement

licensee fails to comply with the terms of the provisional endorsement license or the provisional endorsement license expires. Finally, proposed subsection (d) clarifies that while an individual may reapply for a license by endorsement under proposed § 11.5a, the board will not issue a subsequent provisional endorsement license to an applicant who previously held a provisional endorsement license that expired or was terminated.

Fiscal Impact

This proposed rulemaking will have no adverse fiscal impact on the Commonwealth or its political subdivisions. The costs to the board related to processing applications for licensure by endorsement will be recouped through fees paid by applicants. Under § 11.4 (relating to fees), all applicants for certification and initial licensure as a public accountant, including licensure by endorsement applicants, must pay an application fee (currently \$65). Applicants who apply for licensure by endorsement may incur continuing education expenses if they choose to demonstrate competency by completing 80 hours of continuing education. In some instances, because most jurisdictions require continuing education, applicants applying for licensure by endorsement may have already accumulated some or all of the needed credits as part of maintaining their license in the jurisdiction or jurisdictions in which they are licensed, in which case applicants would incur no, or lower, costs to demonstrate competency by continuing education. Applicants who choose to demonstrate competency by passing a board-approved skills examination may incur the added cost of an examination fee.

Sunset Date

The board continuously monitors the cost effectiveness of the board's regulations. Therefore, no sunset date has been assigned.

Regulatory Review

Under section 5(a) of the Regulatory Review Act (71 P.S. § 745.5(a)), on November 24, 2025, the board submitted a copy of this proposed rulemaking and a copy of a Regulatory Analysis Form to the Independent Regulatory Review Commission (IRRC) and to the Chairpersons of the Senate Consumer Protection and Professional Licensure Committee (SCP/PLC) and the House Professional Licensure Committee (HPLC). A copy of this material is available to the public upon request.

Under section 5(g) of the Regulatory Review Act, IRRC may convey comments, recommendations or objections to the proposed rulemaking within 30 days of the close of the public comment period. The comments, recommendations or objections shall specify the regulatory review criteria in section 5.2 of the Regulatory Review Act (71 P.S. § 745.5b) which have not been met. The Regulatory Review Act specifies detailed procedures for review, prior to final publication of the rulemaking, by the board, the General Assembly and the Governor.

Public Comment

Interested persons are invited to submit written comments, recommendations or objections regarding this proposed rulemaking to Regulatory Counsel, State Board of Accountancy, at P.O. Box 69523, Harrisburg, PA 17106-9523, or by e-mail at RA-STRegulatoryCounsel@pa.gov within 30 days of publication of this proposed rulemaking in the *Pennsylvania Bulletin*. Please reference “16A-5517 (Licensure by Endorsement)” when submitting comments.

Michael D. Ocker, CPA
Chairperson
State Board of Accountancy

Annex A

TITLE 49. PROFESSIONAL AND VOCATIONAL STANDARDS

PART I. DEPARTMENT OF STATE

Subpart A. PROFESSIONAL AND OCCUPATIONAL AFFAIRS

CHAPTER 11. STATE BOARD OF ACCOUNTANCY

GENERAL PROVISIONS

§ 11.1. Definitions.

The following words and terms, when used in this chapter, have the following meanings, unless the context clearly indicates otherwise:

* * * * *

Interactive individual study program—A CPE program that is designed to use interactive learning methodologies that simulate a classroom learning process by employing software, other courseware or administrative systems that provide significant ongoing interactive feedback to the participant regarding the learning process.

Jurisdiction—a state, territory or country.

Licensee—

- (i) An individual who is certified by or registered with the Board and holds a current license to practice under section 8.2 of the act (63 P.S. §9.8b) or a qualified association that holds a current license to practice under section 8.8 of the act (63 P.S. §9.8h).
- (ii) The term does not include an individual who is on inactive status under section 8.2(a.1) of the act or who does not otherwise hold a current license.

* * * * *

(Editor’s Note: The following sections are proposed to be added and are printed in regular type to enhance readability.)

§ 11.5a. Licensure by endorsement.

(a) *Requirements for issuance.* To be issued a license by endorsement under 63 Pa.C.S. § 3111 (relating to licensure by endorsement), an applicant shall satisfy all of the following conditions:

(1) Have a current license, certificate, registration or permit in good standing to practice public accounting in another jurisdiction whose standards are substantially equivalent to or exceed those established under section 4.2 of the act (63 P.S. § 9.4b) and §§ 11.16, 11.55 and 11.57 (relating to examination completion requirement; experience requirements for CPA certification; and education requirements for CPA certification). The following apply:

(i) To be considered “substantially equivalent” to the examination and education requirements under subsection (a)(1), the jurisdiction in which the applicant holds a current license, certificate, registration or permit must require the following:

(A) A baccalaureate or higher degree from a college or university accredited by an accrediting agency nationally recognized by the United States Department of Education, or a college or university approved by the Board.

(B) Achievement of a passing score on the Uniform Certified Public Accountant Examination or its equivalent as determined by the Board.

(ii) An applicant shall submit a copy of the current applicable law, regulation or other rule governing licensure, certification, registration or permit requirements and scope of practice in the jurisdiction that issued the license, certificate, registration or permit.

(iii) If the applicable law, regulation or other rule is in a language other than English, at the applicant's expense, the applicable law, regulation or other rule shall be translated by a professional translation service and verified to be complete and accurate.

(iv) The copy of the applicable law, regulation or other rule must include the enactment date.

(2) Demonstrate competency by one of the following:

(i) Experience in the practice of public accounting by demonstrating, at a minimum, that the applicant has actively engaged in the practice of public accounting under a license, certificate, registration or permit in a jurisdiction or jurisdictions that have substantially equivalent licensure standards, for at least 2 of the 5 years immediately preceding the filing of the application with the Board.

(ii) Completion of 80 hours of continuing education that meet the requirements of section 8.2 of the act (63 P.S. § 9.8b) and §§ 11.62, 11.63 and 11.64 (relating to CPE requirement for issuance of license, waiver or extension; CPE subject areas, relevance to professional competence; and sources of CPE hours) during the 24 months immediately preceding the filing of the application with the Board.

(iii) Achievement of a passing score in a Board-approved skills examination within the 5 years immediately preceding the filing of the application with the Board.

(3) Have not committed any act that constitutes grounds for refusal, suspension or revocation of a license, certificate, registration or permit to practice public accounting under sections 9.1 and 12 of the act (63 P.S. §§ 9.9a and 9.12).

(4) Have not been disciplined by the jurisdiction that issued the license, certificate, registration or permit.

(5) Have paid the fee for certification and initial licensure of certified public accountant, as required by § 11.4 (relating to fees).

(6) Have applied for licensure in accordance with this chapter in the manner and format prescribed by the Board.

(b) *Interview and additional information.* An applicant may be required to appear before the Board for a personal interview and may be required to submit additional information, including supporting documentation relating to competency and experience. The applicant may request the interview to be conducted by video teleconference for good cause shown.

(c) *Prohibited acts and discipline.* Notwithstanding subsection (a)(3) and (4), the Board may, in its discretion, determine that an act prohibited under sections 9.1 and 12 of the act, or disciplinary action by another jurisdiction, is not an impediment to licensure under 63 Pa.C.S. § 3111.

§ 11.5b. Provisional endorsement license.

(a) *Provisional endorsement license.* The Board may, in its discretion, issue a provisional endorsement license to an applicant while the applicant is satisfying remaining requirements for licensure by endorsement under 63 Pa.C.S. § 3111 (relating to licensure by endorsement) and

§ 11.5a (relating to licensure by endorsement).

(b) *Expiration of a provisional endorsement license.*

(1) An individual holding a provisional endorsement license may practice for up to 1 year after issuance of the provisional endorsement license. The Board, in its discretion, may determine that an expiration date of less than 1 year is appropriate.

(2) Upon a written request and a showing of good cause, the Board may grant an extension of no longer than 1 year from the expiration date of the provisional endorsement license.

(c) *Termination of a provisional endorsement license.* A provisional endorsement license terminates if any of the following occurs:

(1) The Board completes its assessment of the applicant and denies or grants the license.

(2) The holder of the provisional license fails to comply with the terms of the provisional endorsement license.

(3) The provisional endorsement license expires.

(d) *Reapplication.* An individual may reapply for licensure by endorsement under § 11.5a after expiration or termination of a provisional endorsement license; however, the individual may not be issued a subsequent provisional endorsement license.



**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS
STATE BOARD OF ACCOUNTANCY**

**Post Office Box 2649
Harrisburg, Pennsylvania 17105-2649
1-833-367-2762**

November 24, 2025

The Honorable George D. Bedwick, Chairman
INDEPENDENT REGULATORY REVIEW COMMISSION
14th Floor, Harristown 2, 333 Market Street
Harrisburg, PA 17101

Re: Proposed Rulemaking
State Board of Accountancy
16A-5517: Licensure by Endorsement

Dear Chairman Bedwick:

Enclosed is a copy of a proposed rulemaking package of the State Board of Accountancy pertaining to Licensure by Endorsement.

The Board will be pleased to provide whatever information the Commission may require during the course of its review of the rulemaking.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Ocker".

Michael D. Ocker, CPA, Chairperson
State Board of Accountancy

MDO/MJF/ms
Enclosure

cc: Arion Claggett, Acting Commissioner of Professional and Occupational Affairs
K. Kalonji Johnson, Deputy Secretary for Regulatory Programs
Robert Beecher, Policy Director, Department of State
Andrew LaFratte, Deputy Policy Director, Department of State
Jason C. Giurintano, Deputy Chief Counsel, Department of State
Jacqueline A. Wolfgang, Senior Regulatory Counsel, Department of State
Marc J. Farrell, Regulatory Counsel, Department of State
Dean F. Picarella, Board Counsel, State Board of Accountancy
State Board of Accountancy

Worthington, Amber

Independent Regulatory
Review Commission

From: Smeltz, Jennifer <jmsmeltz@pasen.gov>
Sent: Monday, November 24, 2025 1:16 PM
To: Worthington, Amber
Subject: Re: DELIVERY NOTICE OF: FIVE (5) PROPOSED REGULATIONS # 16A-5517, 16A-4120, 16A-4334, 16A-5432 & 16A-5625 (Licensure by Endorsement)

November 24, 2025

Follow Up Flag: Follow up
Flag Status: Flagged

Received.

Jen

On Nov 24, 2025, at 12:08 PM, Worthington, Amber <agontz@pa.gov> wrote:

⊙ CAUTION : External Email ⊙

Please be advised that the following five (5) boards and commission are **electronically delivering** the below-identified proposed rulemakings today **Monday, November 24, 2025**.

1. **16A-5517 Licensure by Endorsement – State Board of Accountancy**
2. **16A-4120 Licensure by Endorsement – State Architects Licensure Board**
3. **16A-4334 Licensure by Endorsement – State Board of Chiropractic**
4. **16A-5432 Licensure by Endorsement – State Board of Pharmacy**
5. **16A-5625 Licensure by Endorsement – State Real Estate Commission**

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The identified state boards/commissions are requesting a written (email) confirmation of receipt of this delivery from the designated contact person(s) from your office for the Majority or Minority Chair of your office effectuating the electronic deliveries.

Thank you for your attention to this matter.

<image002.png>

Amber A. Worthington, PLS | Legal Office Administrator 2
Office of Chief Counsel | Department of State
Governor's Office of General Counsel
P.O. Box 69523 | Harrisburg, PA 17106-9523
Office Phone 717.783.7200 | Fax: 717.787.0251
agontz@pa.gov | www.dos.pa.gov

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Independent Regulatory
Review Commission

November 24, 2025

Preferred Pronouns: We/Us, They/Them/Theirs

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<16A-5517 Stefano.pdf>
<16A-4120 Licensure by Endorsement Stefano.pdf>
<16A-4334 Proposed Stefano.pdf>
<16A-5432 Proposed Stefano.pdf>
<16A-5625 Stefano.pdf>

Worthington, Amber

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Review Commission

From: Bulletin <bulletin@palrb.us>
Sent: Monday, November 24, 2025 1:09 PM
To: Worthington, Amber; Adeline E. Gaydosh
Cc: Roland, Joel; Wolfgang, Jacqueline; Alyssa M. Burns
Subject: [External] RE: DELIVERY NOTICE OF: FIVE (5) PROPOSED REGULATIONS # 16A-5517, 16A-4120, 16A-4334, 16A-5432 & 16A-5625 (Licensure by Endorsement)

November 24, 2025

Follow Up Flag: Follow up
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Good afternoon,

Thank you for submitting these five proposed rulemakings. They will be published in the December 20, 2025, issue of the *Pennsylvania Bulletin*.

Have a great day!

Alyssa Burns | Legal Assistant
aburns@palrb.us | 717.783.1531
Legislative Reference Bureau
Pennsylvania Code & Bulletin Office
647 Main Capitol Building
Harrisburg, PA 17120

From: Worthington, Amber <agontz@pa.gov>
Sent: Monday, November 24, 2025 12:08 PM
To: Bulletin <bulletin@palrb.us>; Adeline E. Gaydosh <agaydosh@palrb.us>; Leah Brown <lbrown@palrb.us>
Cc: Roland, Joel <joeroland@pa.gov>; Worthington, Amber <agontz@pa.gov>
Subject: DELIVERY NOTICE OF: FIVE (5) PROPOSED REGULATIONS # 16A-5517, 16A-4120, 16A-4334, 16A-5432 & 16A-5625 (Licensure by Endorsement)

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exceed those established by the identified board or commission. Each board/commission is required to determine methods of demonstrating competency, including completion of continuing education or experience in the profession/ occupation for at least 2 of the preceding 5 years, and must establish, by regulation, the expiration of provisional endorsement licenses. These proposed rulemakings set forth eligibility criteria for licensure by endorsement, the specific methods required to demonstrate competency, and the requirements for provisional endorsement licenses.

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Thank you for your attention to this matter.



Amber A. Worthington, PLS | Legal Office Administrator 2
Office of Chief Counsel | Department of State
Governor's Office of General Counsel
P.O. Box 69523 | Harrisburg, PA 17106-9523

Office Phone 717.783.7200 | Fax: 717.787.0251

agontz@pa.gov | www.dos.pa.gov

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Worthington, Amber

Independent Regulatory
Review Commission

From: Orchard, Kari L. <KOrchard@pahouse.net>
Sent: Monday, November 24, 2025 12:31 PM
To: Worthington, Amber; Barton, Jamie; Brett, Joseph D.
Cc: Roland, Joel
Subject: RE: DELIVERY NOTICE OF: FIVE (5) PROPOSED REGULATIONS # 16A-5517, 16A-4120, 16A-4334, 16A-5432 & 16A-5625 (Licensure by Endorsement)

November 24, 2025

Follow Up Flag: Follow up
Flag Status: Flagged

Regulations received. Thank you!

Kari Orchard

Executive Director (D) | House Professional Licensure Committee
Chairman Frank Burns, 72nd Legislative District

From: Worthington, Amber <agontz@pa.gov>
Sent: Monday, November 24, 2025 12:05 PM
To: Orchard, Kari L. <KOrchard@pahouse.net>; Barton, Jamie <JBarton@pahouse.net>; Brett, Joseph D. <JBrett@pahouse.net>
Cc: Roland, Joel <joeroland@pa.gov>; Worthington, Amber <agontz@pa.gov>
Subject: DELIVERY NOTICE OF: FIVE (5) PROPOSED REGULATIONS # 16A-5517, 16A-4120, 16A-4334, 16A-5432 & 16A-5625 (Licensure by Endorsement)

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Office of Chief Counsel | Department of State
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Independent Regulatory
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November 24, 2025

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Worthington, Amber

From: Emily Hackman <Ehackman@pahousegop.com>
Sent: Monday, November 24, 2025 12:21 PM
To: Worthington, Amber
Cc: Roland, Joel; Cindy Sauder
Subject: RE: [EXTERNAL]: DELIVERY NOTICE OF: FIVE (5) PROPOSED REGULATIONS # 16A-5517, 16A-4120, 16A-4334, 16A-5432 & 16A-5625 (Licensure by Endorsement)

Follow Up Flag: Follow up
Flag Status: Flagged

Received. Thank you!

Emily Epler Hackman | Senior Policy Analyst
 Pennsylvania House of Representatives
 Health Committee (R)
 141 Ryan Office Building
 Phone: (717) 260-6351

From: Worthington, Amber <agontz@pa.gov>
Sent: Monday, November 24, 2025 12:06 PM
To: Nicole Sidle <Nsidle@pahousegop.com>; Cindy Sauder <Csauder@pahousegop.com>; Emily Hackman <Ehackman@pahousegop.com>
Cc: Roland, Joel <joeroland@pa.gov>; Worthington, Amber <agontz@pa.gov>
Subject: [EXTERNAL]: DELIVERY NOTICE OF: FIVE (5) PROPOSED REGULATIONS # 16A-5517, 16A-4120, 16A-4334, 16A-5432 & 16A-5625 (Licensure by Endorsement)

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Independent Regulatory
Review Commission

November 24, 2025



Amber A. Worthington, PLS | Legal Office Administrator 2
Office of Chief Counsel | Department of State
Governor's Office of General Counsel

P.O. Box 69523 | Harrisburg, PA 17106-9523
Office Phone 717.783.7200 | Fax: 717.787.0251
agontz@pa.gov | www.dos.pa.gov

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Worthington, AmberIndependent Regulatory
Review Commission

From: Monoski, Jesse <jesse.monoski@pasenate.com>
Sent: Monday, November 24, 2025 12:05 PM
To: Worthington, Amber; Dimm, Ian; Kelly, Joseph; Vazquez, Enid
Cc: Roland, Joel
Subject: RE: DELIVERY NOTICE OF: FIVE (5) PROPOSED REGULATIONS # 16A-5517, 16A-4120, 16A-4334, 16A-5432 & 16A-5625 (Licensure by Endorsement)

November 24, 2025

Follow Up Flag: Follow up
Flag Status: Flagged

Received.

Jesse A. Monoski

Executive Director
Senate Consumer Protection & Professional Licensure Committee
Senator Lisa M. Boscola, Minority Chair
Room 458 Main Capitol Bldg., Harrisburg, Pa. 17120
Office: 717-787-4236 | Direct: 717-787-3506
www.senatorboscola.com

From: Worthington, Amber <agontz@pa.gov>
Sent: Monday, November 24, 2025 12:02 PM
To: Monoski, Jesse <jesse.monoski@pasenate.com>; Dimm, Ian <ian.dimm@pasenate.com>; Kelly, Joseph <joseph.kelly@pasenate.com>; Vazquez, Enid <enid.vazquez@pasenate.com>
Cc: Roland, Joel <joeroland@pa.gov>; Worthington, Amber <agontz@pa.gov>
Subject: DELIVERY NOTICE OF: FIVE (5) PROPOSED REGULATIONS # 16A-5517, 16A-4120, 16A-4334, 16A-5432 & 16A-5625 (Licensure by Endorsement)

EXTERNAL EMAIL

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Amber A. Worthington, PLS | Legal Office Administrator 2
Office of Chief Counsel | Department of State
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