

Prospective CPA licensers

Georgia CPA Licensing Requirements

Based on the Georgia State Board of Accountancy (GSBA) and NASBA, the requirements for obtaining a CPA license in Georgia are summarized below.

1. Education Requirements

As of **January 1, 2026**, Georgia offers multiple pathways to CPA licensure: [\[nasba.org\]](https://www.nasba.org).

Option A – 150-Hour Pathway

- Bachelor's degree
- 150 semester hours of college education
- 30 semester hours in accounting
- 18–24 semester hours in business-related courses (depending on the specific pathway and Board interpretation) [\[nasba.org\]](https://www.nasba.org).

Option B – Master's Degree Pathway

- Master's degree in Accounting or Taxation
- 30 semester hours in accounting
- 18 semester hours in business courses [\[nasba.org\]](https://www.nasba.org)

Option C – 120-Hour Pathway (New)

- Bachelor's degree with an accounting concentration
- 30 semester hours in accounting
- 18 semester hours in business courses [\[nasba.org\]](https://www.nasba.org).

2. Experience requirements

Option A: One year of experience

Option B: One year of experience

Option C: Two years of experience

3. Ethics Exam

Georgia currently does not require a separate ethics examination for initial CPA licensure.

CPA licensing requirements in States other than Georgia:

Each state/territory defines its own requirements for licensing and certification in professional fields. There is **no U.S. state with requirements that are guaranteed to be "exactly" the same as Georgia's**. CPA licensure is established by each state board, and states often differ in details such as accounting/business credit requirements, acceptable experience, ethics requirements, and application procedures. [\[nasba.org\]](https://www.nasba.org).

However, as of 2026, several states have adopted a licensure model that is similar to Georgia's new pathway.

The following states have adopted a bachelor's-degree-plus-two-years-experience pathway that closely resembles Georgia's approach:

- Connecticut
- Delaware
- Minnesota
- Montana
- Nevada
- New Hampshire
- New Jersey
- North Carolina
- Ohio
- Pennsylvania
- South Carolina
- Tennessee
- Virginia
- Washington (similar but not identical)
- New Mexico (similar but not identical)

Important Caveat

Even when the pathway structure is the same, states can have different:

- Accounting course requirements
- Business course requirements
- Experience verification requirements
- Ethics/CPE requirements
- Initial and renewal fees
- Mobility and reciprocity rules [\[nasba.org\]](https://www.nasba.org),

CPA Licensure Pathway Comparison by State

This table focuses on whether a state has adopted, enacted, or is still using the traditional 150-hour model relative to Georgia's new 120-credit + experience pathway.

State	2026 Pathway Status Relative to Georgia
Alabama	Active 120-hour pathway
Alaska	Active 120-hour pathway
Arizona	Enacted/transitioning
Arkansas	Active 120-hour pathway
California	Enacted, effective Jan 2027
Colorado	Enacted, effective Jan 2027
Connecticut	Active; similar to Georgia
Delaware	Active; similar to Georgia
Florida	Pending/under consideration
Georgia	Active; reference state
Hawaii	Alternative pathway available
Idaho	Active 120-hour pathway as of July 1, 2026
Illinois	Enacted, effective Jan 2027
Indiana	Enacted, effective Jan 2027
Iowa	Active 120-hour pathway
Kansas	Active 120-hour pathway as of July 1, 2026
Kentucky	Active 120-hour pathway as of July 1, 2026
Louisiana	Active 120-hour pathway as of Aug. 1, 2026
Maine	Traditional 150-hour model
Maryland	Enacted, effective Oct 1, 2026

Massachusetts	Traditional 150-hour model
Michigan	Pending
Minnesota	Active; similar to Georgia
Mississippi	Active 120-hour pathway as of July 1, 2026
Missouri	Enacted, Effective: August 28, 2026
Montana	Active; similar to Georgia
Nebraska	Active 120-hour pathway as of July 1, 2026
Nevada	Active; similar to Georgia
New Hampshire	Active; similar to Georgia
New Jersey	Active; similar to Georgia
New Mexico	Alternative pathway available
New York	Active Nov 2026
North Carolina	Active; similar to Georgia
North Dakota	Traditional 150-hour model
Ohio	Active; similar to Georgia
Oklahoma	Enacted, effective November 1, 2026
Oregon	Active; similar to Georgia
Pennsylvania	Active 120-hour pathway
Rhode Island	Active 120-hour pathway
South Carolina	Active; similar to Georgia
South Dakota	Traditional 150-hour model
Tennessee	Active; similar to Georgia
Texas	Active Aug 2026
Utah	Active Jul 2026
Vermont	Active 120-hours pathway
Virginia	Active; similar to Georgia
Washington	Active; similar to Georgia
West Virginia	Active 120-hour pathway
Wisconsin	Active 120-hour pathway
Wyoming	Traditional 150-hour model

*The information in the table is valid as of June 2026.