



**State of Rhode Island
BOARD OF ACCOUNTANCY
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NOTICE OF 2026 STATUTORY CHANGES FOR CPA LICENSURE

Effective June 23, 2026, the Rhode Island Public Accountancy Act (“Act”) was amended. Significant changes include adding a 3rd Pathway to licensure and clarifying CPA firm Practice Unit Permit requirements.

Please refer to either public law for the updated version of the Act:

P.L. 2026, Ch. 408 (H8128) - <https://webserver.rilegislature.gov/PublicLaws/law26/law26408.htm>

P.L. 2026, Ch. 409 (S3076) - <https://webserver.rilegislature.gov/PublicLaws/law26/law26409.htm>

NOTE: The RI General Assembly’s [website](#) will **not** reflect the changes to the General Laws enacted in the 2026 legislative session until approximately November 2026. Until that time, please refer to the above public laws.

Pathways to Initial Licensure - R.I. Gen. Laws § 5-3.1-5(b)

Pathway	Education	Experience	Exam
Pathway 1	Bachelor’s Degree and Masters Degree with an Accounting Major or Concentration as required by the Board’s Regulation	At least 1 year (1,820 hours) of experience verified by a CPA licensed in any US jurisdiction	Pass all parts of the Uniform CPA Examination AND Score of at least 90 on AICPA Comprehensive Ethics Course (For Licensure) Exam
Pathway 2	Bachelor’s Degree + 30 additional college credits with an Accounting Major or Concentration as required by the Board’s Regulation .	At least 1 year (1,820 hours) of experience verified by a CPA licensed in any US jurisdiction	Pass all parts of the Uniform CPA Examination AND Score of at least 90 on AICPA Comprehensive Ethics Course (For Licensure) Exam
Pathway 3 NEW	Bachelor’s Degree with an Accounting Major or Concentration as required by the Board’s Regulation .	At least 2 years (3,640 hours) of experience verified by a CPA licensed in any US jurisdiction	Pass all parts of the Uniform CPA Examination AND Score of at least 90 on AICPA Comprehensive Ethics Course (For Licensure) Exam

R.I. Gen. Laws § 5-3.1-9(b) – CPA Firm Practice Unit Permits are required in RI for:

- (1) Any firm with an office in this state performing attest or compilation services as defined in § 5-3.1-3;
- (2) Any firm with an office in this state that uses the title “CPA” or “CPA Firm”; or
- (3) Any firm that does not have an office in this state, but offers or renders attest or compilation services, as defined in § 5-3.1-3, for clients in this state.