

STATES HAVE PASSED THE 150-HOUR EDUCATION REQUIREMENT

State	Enacted Date	Effective Date
Alabama	1989	1/1/95
Alaska	1991	1/1/2001
Arizona	1999	6/30/2004
Arkansas	1990 (regulation)	1/1/98
Connecticut	1992	1/1/2000
District of Columbia	1995	1/2/2000
Florida	1979	8/1/83
Georgia	1991	1/1/98
Guam	1994	6/1/2000
Hawaii	1977	12/31/78
Idaho	1993	7/1/2000
Illinois	1991	1/1/2001
Indiana	1992	1/1/2000
Iowa	1992	1/1/2001
Kansas	1990	6/30/97
Kentucky	1990	1/1/2000
Louisiana	1990	12/31/96
Maine	1997	10/2/2002
Maryland	1993	7/1/99
Massachusetts	1998 (regulation)	7/1/2002
Michigan	1998	7/1/2003
Minnesota	2000	7/1/2006
Mississippi	1990	2/1/95
Missouri	1993	6/30/99
Montana	1989	7/1/97
Nebraska	1991	1/1/98

State	Enacted Date	Effective Date
Nevada	1993	1/1/2001
New Jersey	1995	7/2/2000
New Mexico	1999	7/1/2004
New York	1998	8/1/2009
North Carolina	1997	1/1/2001
North Dakota	1993	1/1/2000
Ohio	1992	1/1/2000
Oklahoma	1998	7/1/2003
Oregon	1997	1/1/2000
Pennsylvania	1996	1/1/2000
Puerto Rico	1994	1/1/2000
Rhode Island	1992	7/1/99
South Carolina	1991	7/1/97
South Dakota	1992	1/1/98
Tennessee	1987	4/14/93
Texas	1989	8/31/97
Utah	1981	7/1/94
Virginia	1999	7/1/2006
Washington	1995 (regulation)	7/1/2000
West Virginia	1989	2/15/2000
Wisconsin	1996	1/1/2001
Wyoming	1993	1/1/2000
Currently in Effect		47
Effective at a Future Date		<u>1</u>
TOTAL		48

* Chart lists all jurisdictions that have enacted language that provides for the 150-hour education requirement.

AICPA
State Societies and Regulatory Affairs

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