

## AMENDMENT TO THE REGULATIONS OF THE COMMISSIONER OF EDUCATION

Pursuant to sections 207, 6504, 6507, 7401 and 7404 of the Education Law.

1. Subparagraph (i) of paragraph (1) of subdivision (b) of section 52.13 of the Regulations of the Commissioner of Education is amended to read as follows:

(i) [On or before] Prior to August 1, 2027, professional accountancy content area shall mean curricular content in professional accountancy that includes but is not limited to each of the subjects identified in clauses (a) through (d) of this subparagraph and may also include but need not be limited to the subjects identified in clauses (e) through (g) of this subparagraph:

2. Paragraph (2) of subdivision (c) of section 52.13 of the Regulations of the Commissioner of Education is amended to read as follows:

(2) Curriculum. On or after August 1, 2027, in addition to meeting all applicable provisions of this Part, to be registered as a program [recognized as] leading to licensure in public accountancy [which] that meets the requirements in section 70.2 of this Title, such program shall be a baccalaureate or higher program in accountancy or its equivalent that, by requisites or prerequisites, shall ensure completion of at least 150 semester hours or its equivalent, including a minimum of 33 semester hours or its equivalent in the professional accounting content area and a minimum of 36 semester hours or its equivalent in the general business content area.