

**§12233. Continuing education requirements for renewal**

An applicant for renewal of a public accountant or certified public accountant license must show that requirements of continuing professional education have been fulfilled. The board shall establish by rule the number of hours of continuing professional education required for renewal, which may be no more than 40 hours and no less than 20 hours annually. That education must consist of the general kinds and in subjects that are specified by the board by rule. The board may provide by rule that fulfillment of continuing professional education requirements of other states is accepted in lieu of the requirements of this subsection. The board may also provide by rule for prorated continuing professional education requirements to be met by applicants whose initial licenses were issued less than one year prior to the renewal date. The board may prescribe by rule lesser continuing education requirements to be met by applicants for license renewal whose licenses lapsed prior to their applications for renewal. Rules adopted pursuant to this section are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A. [PL 2009, c. 242, §14 (NEW).]

The board, in its discretion, may renew a license despite failure to furnish evidence of satisfaction of requirements of continuing professional education only upon condition that the applicant follow a particular program or schedule of continuing professional education. In issuing rules and individual orders regarding the requirements of continuing professional education, the board in its discretion may use and rely upon guidelines and pronouncements of recognized educational and professional organizations; may prescribe the content, duration and organization of courses; may take into account any impediments to interstate practice of public accountancy that result from differences between the requirements and those of other states; and may provide for relaxation or suspension of the requirements for applicants who certify that they do not intend to engage in the practice of public accountancy. [PL 2009, c. 242, §14 (NEW).]

**SECTION HISTORY**

PL 2009, c. 242, §14 (NEW).

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