

**§12231. Application for licensure on the basis of an out-of-state license or certificate**

**1. Substantial equivalency.** The holder of a license or certificate issued by another state who establishes that holder's principal place of business in this State shall request the issuance of a license from the board prior to establishing such principal place of business. The board shall issue a license to a person who obtains from a national association of state boards of accountancy verification that the individual's certified public accountancy qualifications are substantially equivalent to the certified public accountant licensure requirements of the American Institute of Certified Public Accountants, National Association of State Boards of Accountancy Uniform Accountancy Act.

[PL 2009, c. 242, §12 (NEW).]

**2. Nonsubstantial equivalency.** For applicants who cannot meet the substantial equivalency requirements of subsection 1, the board shall issue a license to an applicant who holds a certificate or license as a certified public accountant issued by another state and who submits the application required by the board, pays the fee as set under section 12203 and meets the following requirements:

A. The applicant meets all current requirements in this State for issuance of a license at the time the application is made; [PL 2009, c. 242, §12 (NEW).]

B. At the time of the issuance of the applicant's certificate in the other state, the applicant met all the requirements then applicable in this State; [PL 2009, c. 242, §12 (NEW).]

C. The applicant was eligible to take and passed the examination required for issuance of the certificate with grades that would have been passing grades at the time in this State; and [PL 2009, c. 242, §12 (NEW).]

D. If the applicant is applying for a first-time license more than 4 years after the person obtained a certificate in the other state, the applicant:

(1) Completed 40 hours of continuing professional education that meets the requirements of section 12233 during the 12 months preceding application; or

(2) Has 4 years of experience in the practice of public accountancy, or its equivalent, that meets requirements prescribed by the board by rule after passing the examination upon which the certificate is based and within the 10 years preceding the submission of the application. [PL 2009, c. 242, §12 (NEW).]

[PL 2009, c. 242, §12 (NEW).]

**SECTION HISTORY**

PL 2009, c. 242, §12 (NEW).

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