

**§12232. Practice without license on the basis of substantial equivalency**

**1. Substantial equivalency.** An individual whose principal place of business is outside the State is presumed to have qualifications substantially equivalent to the State's requirements and has all the privileges of licensees of the State and may provide professional services in the State without the requirement to obtain a license under this section or to otherwise notify or register with the board or pay any fee if the individual:

A. Holds a valid license as a certified public accountant from a state that the board has verified to be in substantial equivalence with the certified public accountant licensure requirements of a national association of state boards of accountancy and standards promulgated by the American Institute of Certified Public Accountants; or [PL 2009, c. 242, §13 (NEW).]

B. Holds a valid license as a certified public accountant from a state that is not in substantial equivalence with the certified public accountant licensure requirements under paragraph A, but the board determines that the individual's certified public accountant qualifications are substantially equivalent to the certified public accountant licensure requirements of a national association of state boards of accountancy and standards promulgated by the American Institute of Certified Public Accountants. For purposes of this subsection, the board may exempt an individual who passed the Uniform Certified Public Accountant Examination and holds a valid license issued by any other state prior to January 1, 2012 from the education requirement in section 12228, subsection 3, paragraph B. [PL 2009, c. 242, §13 (NEW).]

In determining substantial equivalence, the board may consult determinations and verifications from a national qualification appraisal service of a national association of state boards of accountancy. [PL 2009, c. 242, §13 (NEW).]

**2. No notice or other submission required.** Notwithstanding any other provision of law, an individual who qualifies for licensure under this section may offer or render professional services in this State, whether in person or by mail, telephone or electronic means, and no notice or other submission may be required of any such individual. Such an individual is subject to subsection 3. [PL 2009, c. 242, §13 (NEW).]

**3. Conditions.** An individual licensee of another state exercising the practice privilege afforded under this section and the firm that employs that individual must consent, as a condition of the grant of the practice privilege:

A. To the personal and subject matter jurisdiction and disciplinary authority of the board; [PL 2009, c. 242, §13 (NEW).]

B. To comply with the provisions of this chapter and the board's rules; and [PL 2013, c. 217, Pt. K, §2 (AMD).]

C. To the stipulation that, in the event the license from the state of the individual's principal place of business is no longer valid, the individual will cease offering or rendering professional services in the State individually and on behalf of a firm. [PL 2013, c. 217, Pt. K, §3 (AMD).]

D. [PL 2013, c. 217, Pt. K, §4 (RP).]  
[PL 2013, c. 217, Pt. K, §§2-4 (AMD).]

**4. Additional services.** An individual who qualifies for the practice privilege under this section may perform any of the services listed in section 12201, subsection 3-A for any entity with its home office in the State as long as the individual does so through a firm that has obtained a license issued under section 12252 or is exempt from the licensure requirement pursuant to section 12252, subsection 1, paragraph A, subparagraph (3) or section 12252, subsection 1, paragraph B.

A. [PL 2021, c. 68, §1 (RP).]

B. [PL 2021, c. 68, §1 (RP).]

C. [PL 2021, c. 68, §1 (RP).]  
[PL 2021, c. 68, §1 (AMD).]

#### SECTION HISTORY

PL 2009, c. 242, §13 (NEW). PL 2013, c. 217, Pt. K, §§2-4 (AMD). PL 2021, c. 68, §1 (AMD).

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