TITLE 20 – DEPARTMENT OF COMMERCE AND INSURANCE
Division 2010 – Missouri State Board of Accountancy
Chapter 2 – General Rules

EMERGENCY AMENDMENT

20 CSR 2010-2.022 Privilege to Practice *through Mobility*. The board is amending the purpose statement, sections (1) and (2), deleting section (5), and renumbering as necessary.

PURPOSE: This amendment implements the provisions of sections 326.256 and 326.283, RSMo, and creates a temporary rule to provide clarification on mobility requirements for certified public accountant (CPAs) licensed out-of-state

PURPOSE: This rule sets forth requirements for practice privilege of certified public accountants from other states who are not relocating to this state [and whose accountancy statutes are substantially equivalent to Missouri, or certified public accountants whose individual qualifications meet the requirements to be considered substantially equivalent].

EMERGENCY STATEMENT: Sections 326.256 and 326.283, RSMo, were passed during the 103rd General Assembly, 2026 and became effective on August 28, 2026. This piece of legislation changed the requirements for an individual CPA licensed in other jurisdictions recognized by the National State Boards of Accountancy to practice in Missouri through mobility. As the mobility requirements are effective August 28, 2026, the Missouri State Board of Accountancy believes there is a compelling interest warranting emergency action. This emergency amendment is necessary to provide clear guidance for the educational requirements of licensed CPAs who intend to practice in Missouri, which aligns with the statutory changes effective August 28, 2026.

*As a result, the Missouri State Board of Accountancy finds there is a compelling governmental interest, which requires this emergency action. A proposed amendment, which covers the same material, will be published in the October 15, 2026, issue of the **Missouri Register**. The scope of this emergency amendment is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. The Missouri State Board of Accountancy believes this emergency amendment is fair to all interested persons and parties under the circumstances. This emergency amendment was filed Sept. 9, 2026, becomes effective Sept. 23, 2026, and expires March 21, 2027.*

(1) An individual, whose principal place of business, domicile, or residence is not in this state, shall be presumed to have practice privilege in this state, **without the need to obtain a license or to otherwise notify or register with the board and** shall be required to conform to, and comply with, Missouri statutes and rules so long as the individual **holds a valid, unrestricted license to practice public accounting from any state or recognized jurisdiction and at the time of initial licensure was required to show evidence of having passed the Uniform Certified Public Accountant Examination and met one of the following educational requirements, as defined by board rule:**

[(A) Has a valid and unrestricted license to practice public accounting from any state whose licensing requirements are determined by the board to be substantially equivalent to the Missouri Accountancy Act; and

(B) Has a valid and unrestricted license to practice public accounting from any state and whose individual qualifications are determined by the board or National Association of State Boards of Accountancy (NASBA) National Qualification Appraisal Service to be substantially equivalent to the licensure requirements of the Missouri Accountancy Act; or

(C) Has a valid and unrestricted license to practice public accounting from any state, and has practiced as a licensed certified public accountant outside of this state, with experience of the type described in section 326.286.3., RSMo, for a minimum of four (4) years within the immediately preceding ten (10) years, provided that the applicant has a minimum of a bachelor's degree from an accredited college or university and has passed the uniform certified public accountant examination.]

(A) A baccalaureate degree conferred by an accredited college or university, with the total educational program including an accounting concentration or equivalent and not less than two (2) years of experience;

(B) A baccalaureate degree plus an additional thirty (30) semester hours of college education conferred by an accredited college or university, with the total educational program including an accounting concentration or equivalent, and not less than one year (1) of experience; or

(C) A post-baccalaureate degree conferred by an accredited college or university, with the total educational program including an accounting concentration or equivalent, and not less than one (1) year of experience.

(2) *[Any individual who has a valid but restricted license that otherwise meets the provisions of section (1), shall apply to the board in writing, on a form provided by the board, for practice privilege.]* **An individual, whose principal place of business, domicile, or residency is not in this state and who holds a valid, unrestricted license to practice public accounting from any state as of December 31, 2024, and who, as of such date, had practice privileges in this state, shall continue to have all the privileges to practice public accounting in this state without the need to obtain a license in this state or otherwise notify or register with the board.**

[(5) An individual with practice privilege who is providing attest services for a client with a home office in Missouri must do so through a firm holding a current permit to practice in this state.]

*[(6)]***(5)** An individual with practice privilege may provide compilation**,** *[or]* review**, or other attest** services provided the licensee is associated with a firm holding a current permit to practice in this or any other state.

*[(7)]***(6)** The lack of a Missouri license, practice privilege or otherwise, shall not prevent the board from having disciplinary authority over any individual practicing public accounting in Missouri.

*AUTHORITY: sections 326.256.1.(9), **326.277,** 326.283.1.(1), and 326.286.3., RSMo Supp. [2011] **2026**. This rule originally filed as 4 CSR 10-2.022. Emergency rule filed Nov. 15, 2001, effective Nov. 25, 2001, expired May 23, 2002. Original rule filed Nov. 15, 2001, effective June 30, 2002. For intervening history, please consult the **Code of State Regulations**. Emergency amendment was filed Sept. 9, 2026, effective Sept. 23, 2026, expires March 21, 2027. An emergency and a proposed amendment covering this same material will be published in the October 15, 2026, issue of the **Missouri Register**.*

PUBLIC COST: This emergency amendment will not cost state *agencies or political subdivisions more than five hundred dollars ($500)) in the time the emergency is effective.*

PRIVATE COST: This emergency amendment will not cost private entities more than five hundred dollars ($500) in the time the emergency is effective.