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

EMERGENCY AMENDMENT

20 CSR 2010-2.061 Requirements for an Initial License to Practice

PURPOSE: This amendment implements the provisions of sections 326.277 and 326.280 RSMo, and creates a temporary rule to include an additional licensure pathway and experience requirements for certified public account (CPA) licensure.

*EMERGENCY STATEMENT: Sections 326.277 and 326.280, RSMo, were passed during the 103rd General Assembly, 2026 and became effective on August 28, 2026. This piece of legislation revised the requirements for an individual CPA license and defined the experience requirements for licensure. As the new licensure pathway is effective August 28, 2026, the Missouri State Board of Accountancy believes there is a compelling need to warrant emergency action. This emergency amendment is necessary to provide clear guidance on the CPA licensure requirements for individuals seeking licensure in Missouri and to align 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) Prior to June 30, 2021, applicants for initial licensure shall meet the education requirements outlined in 20 CSR 2010-2.041 and successfully complete the examination requirements as outlined in 20 CSR 2010-2.150.]

*[(2)]***(1)** *[On and after June 30, 2021]* **Prior to August 28, 2026**, applicants for initial licensure shall demonstrate completion of at least one hundred fifty (150) semester credit hours **or their equivalent** of college education and earned a baccalaureate degree and/or graduate degree from an accredited college or university approved by the board. The one hundred fifty (150) semester credit hours **or their equivalent** shall include the one hundred twenty (120) **semester credit** hours **or their equivalent** required by section 326.277, RSMo, and rule 20 CSR 2010-2.041. Additionally, of the remaining thirty (30) **semester credit** hours **or their equivalent** required for licensure, an applicant must complete a minimum additional twelve (12) semester credit hours **or their equivalent** in accounting and business, with six (6) semester credit hours **or their equivalent** in accounting and six (6) semester credit hours **or their equivalent** in business in undergraduate and/or graduate level courses.

(A) Of the at least one hundred fifty (150) semester credit hours **or their equivalent** completed, a maximum of nine (9) semester credit hours **or their equivalent** may be from formal, supervised internships, or independent study in the areas of accounting or business in undergraduate and/or graduate level courses.

(2) On or after August 28, 2026, applicants for licensure shall demonstrate completion of one of the following educational requirements:

(A) Holds a baccalaureate degree conferred by an accredited college or university recognized by the board, with the total educational program including an accounting concentration or equivalent, as determined by board rule, to be appropriate. The board will only accept a maximum of three (3) credit hours or their equivalent of formal, supervised internships, or independent study in areas of accounting or business; or

(B) Holds a baccalaureate degree plus an additional thirty (30) semester hours or their equivalent of college education conferred by an accredited college or university recognized by the board, with the total educational program including an accounting concentration or equivalent, as determined by board rule, to be appropriate. The board will accept a maximum of six (6) credit hours or their equivalent of formal, supervised internships, or independent study in areas of accounting or business; or

(C) Holds a post-baccalaureate degree conferred by an accredited college or university recognized by the board, with the total educational program including an accounting concentration or equivalent, as determined by board rule, to be appropriate. The board will accept a maximum of six (6) credit hours or their equivalent of formal, supervised internships, or independent study in areas of accounting or business.

(3) If the time elapsed since the applicant has successfully completed the examination requirement exceeds five (5) years prior to application for initial licensure, the applicant must complete forty (40) hours of continuing professional education (CPE), including two (2) hours in the area of ethics, during the twelve (12) months prior to making application for licensure. The applicant shall provide documentation of CPE to the board as the board may request.

(4) The board shall require as a condition for licensure, the verification of experience as provided for by section 326.280.1(6), RSMo. **The licensee verifying the experience requirement must be licensed in one of the jurisdictions recognized by the National Association of State Boards of Accountancy (NASBA).** A licensee from this or another state shall verify on a form provided by the board—

(A) *[The applicant has one (1) year]* **For applicants demonstrating education requirement completion pursuant to subsection 2(A), proof of two (2) years** of accounting experience consisting of full-time employment that is no less than *[one (1) year]* **two (2) years** and no fewer than *[two thousand (2,000)]* **four thousand (4,000)** hours or in the case of part-time employment, experience that extends over a period of no less than *[one (1) year]* **two (2) years** and no more than *[three (3)]* **six (6)** years and includes no fewer than *[two thousand (2,000)]* **four thousand (4,000)** hours of performance of services as described in 326.280.1(6), RSMo; *[and]* **or**

(B) For applicants demonstrating education requirement completion pursuant to subsections 2(B) or 2(C), proof of one (1) year of accounting experience consisting of full-time employment that is no less than one (1) year and no fewer than two thousand (2,000) hours or in the case of part-time employment, experience that extends over

a period of no less than one (1) year and no more than three (3) years and includes no fewer than two thousand (2,000) hours of performance of services as described in 326.280.1(6), RSMo; and

*[(B)]***(C)** The applicant has acceptable experience, which may include employment in industry, government, academia, or public practice, **to include internship hours as approved through an accredited college/university**. The board may look at such factors as the complexity and diversity of the work as set forth in the experience verification section of the initial application form.

[(5) In accordance with 326.289.4(3), RSMo, any individual licensee who was initially licensed on or after August 28, 2001, and who is responsible for supervising attest services or signs or authorizes someone to sign attestation reports on behalf of a firm, shall have an additional year of experience, which includes attest services, consisting of full-time employment that is no less than one (1) year and no fewer than two thousand (2,000) hours or in the case of part-time employment, experience that extends over a period of no less than one (1) year and no more than three (3) years and includes no fewer than two thousand (2,000) hours of performance of services. The experience shall be under the supervision of a licensee from this or another state. The experience shall consist of either—

(A) Practicing public accounting in a certified public accounting firm; or

(B) Practicing as an auditor, employed by a local, state, or federal government entity, devoted principally to the comprehensive application of generally accepted accounting principles or generally accepted government auditing standards to diversified field examinations.

(6) In accordance with 326.289.4(4), RSMo, any licensee who was initially licensed on or after August 28, 2001, and who is responsible for supervising or signs or authorizes someone to sign review reports shall have a year of experience consisting of full-time employment that is no less than one (1) year and no fewer than two thousand (2,000) hours or in the case of part-time employment, experience that extends over a period of no less than one (1) year and no more than three (3) years and includes no fewer than two thousand (2,000) hours of performance of services as described in section 326.280.1(6), RSMo. Acceptable experience shall include employment in industry, government, academia, or public practice.]

*[(7)]***(5)** Any licensee who has direct access and knowledge of an applicant's experience and who has been requested by an applicant to submit to the board evidence of the applicant's experience and has refused to do so shall, upon request by the board, explain the basis for such refusal in a written submission. The board may require any licensee who has verified the applicant's experience to substantiate the information in a written submission. Any applicant may be required to appear before the board to supplement or verify evidence of experience. The board may inspect applicant provided documentation relating to the applicant's claimed experience.

*[(8)]***(6)** Satisfactory completion of a written examination in professional ethics acceptable to the board shall be required for issuance of a Missouri license as a certified public accountant (CPA).

(A) Verification that the applicant has received a score of ninety percent (90%) on the examination of the correspondence course on professional ethics for CPAs of the American Institute of Certified Public Accountants shall satisfy this requirement.

(B) Applicants applying for a license as a CPA under section 326.280, RSMo, can satisfy this requirement by submitting verification that they have passed a written examination on professional ethics approved by the Missouri State Board of Accountancy where they hold a valid license.

*[(9)]***(7)** The provisions of this rule are declared severable. If any provision of this rule is held invalid by a court of competent jurisdiction, the remaining provisions of this rule shall remain in full force and effect, unless otherwise determined by a court of competent jurisdiction to be invalid.

*AUTHORITY: section 326.262, RSMo 2016, sections 326.277***,** *[and] 326.280,* ***and 326.283,*** *RSMo Supp.* ***[2021] 2026****. This rule originally filed as 4 CSR 10-2.061. Original rule filed Sept. 13, 1978, effective Jan. 13, 1979. 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.