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

EMERGENCY AMENDMENT

20 CSR 2010-2.135 Requirements for Applicants for the Examination Who Expect to Satisfy the Educational Requirements Within *[Sixty]* *Ninety* Days After the Examination. The board is amending the purpose statement and amending sections (1), (3), and (4).

PURPOSE: This amendment implements the provisions of section 326.280, RSMo, and creates a temporary rule to revise the procedures for applications applying for the Uniform CPA Examination nearing the completion of their educational requirements.

*EMERGENCY STATEMENT: Section 326.280, RSMo, was passed during the 103rd General Assembly, 2026 and became effective on August 28, 2026. This piece of legislation provided for an additional pathway to licensure by changing the educational requirements. This rule changes the timeline for an applicant to apply for the CPA examination upon expected completion of those education requirements. This emergency amendment works in step with the statute changes and is necessary to provide CPA examination applicants with clear guidance on examination application timelines. 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. 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 applicant for examination *[under the provisions of section 326.280.5, RSMo]* who expects to satisfy the educational requirements of section 326.280.1, RSMo within *[sixty (60)]* **ninety (90)** days after the date of the examination shall submit with the application a certified copy of his or her transcript(s) listing all courses completed.

(2) The applicant shall submit a certificate of enrollment which must be signed by the candidate under oath and notarized or bear the school seal and the signature of the dean, registrar or department head of the college or university in which he or she is enrolled. This certificate of enrollment shall list all accounting and business courses the applicant currently is taking and state the anticipated date the courses will be completed, the degree the applicant will be awarded and the date the degree will be conferred. It shall be the applicant's responsibility to submit a certified copy of his or her final transcript as evidence that the applicant satisfies the educational requirements.

(3) No licenses shall be issued and no grades for any part of the examination shall be issued to any applicant unless the educational requirement, in fact, is met within the *[sixty (60)]* **ninety (90)** day period.

(4) An applicant for the Uniform CPA Examination who is currently enrolled in college and who will **complete an accounting concentration as defined in 20 CSR 2010-2.041** and complete all courses and graduation requirements, **or equivalent if pursuing a post-baccalaureate degree,** no later than *[sixty (60)]* **ninety (90)** days following the examination, may be permitted to take the examination. In order to determine eligibility, the information required by this rule must be completed and submitted with all transcripts at least thirty (30) days prior to the examination.

(5) 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: sections 326.262, **and** 326.268[and 326.280], RSMo [Supp. 2003] **2016 and sections 326.277, 326.280, and 326.283, RSMo Supp. 2026**. This rule originally filed as 4 CSR 10-2.135. Original rule filed Sept. 6, 1983, effective Jan. 13, 1984. 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.