

201 KAR 1:065. Individual license renewal and fee.

RELATES TO: KRS 325.330

STATUTORY AUTHORITY: KRS 325.240(2), 325.330(7)(b), (d)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 325.240(2) authorizes the Kentucky State Board of Accountancy to promulgate administrative regulations for the administration of KRS Chapter 325. KRS 325.330(7)(b) requires the board to promulgate administrative regulations establishing license renewal procedures for certified public accountants. This administrative regulation establishes the procedures and fees for a certified public accountant to renew his or her license.

Section 1. Except as provided in 201 KAR 1:140, Sections 2 and 3, a certified public accountant seeking to renew his or her license shall:

- (1) Utilize the online License Renewal System offered by the board at www.cpa.ky.gov;
- (2) Pay a non-refundable renewal fee in the amount of \$100; and
- (3) Pay the fees charged by Kentucky.gov or its successor to utilize the online process.

Section 2. A certified public accountant who was convicted, pled guilty, entered a plea of no contest, an Alford plea, or a plea that resulted in a court suspending the imposition of a criminal penalty to any state or federal felony or misdemeanor charge within the two (2) year period prior to renewing his or her license shall submit:

- (1) A License Renewal Form;
- (2) A copy of the judgment or sentence of conviction;
- (3) A criminal record check report from the Kentucky Administrative Office of the Courts, Courtnet Disposition System that is dated within one (1) month from the date the renewal form is submitted or a similar document from the state agency where the conviction was entered;
- (4) A letter of explanation;
- (5) The non-refundable \$100 renewal fee by check or money order made payable to the Kentucky State Board of Accountancy; and
- (6) A non-refundable \$100 late fee if the form is received in the board office after August 1.

Section 3. The board shall notify a licensee that his or her license is due to expire in accordance with the renewal dates established in KRS 325.330(7)(a).

Section 4. A certified public accountant who failed to complete the continuing professional education hours as required by 201 KAR 1:100, Section 2, shall not use the online license renewal process. Instead, the certified public accountant shall comply with the license reinstatement requirements found in 201 KAR 1:140, Section 3.

Section 5. Incorporation by Reference. (1) The following material is incorporated by reference:

- (a) "License Renewal System", September 2016; and
 - (b) "License Renewal Form", September 2016.
- (2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the State Board of Accountancy, 332 W. Broadway, Suite 310, Louisville, Kentucky 40202, Monday through Friday, 8 a.m. to 4:30 p.m. (18 Ky.R. 3069; eff. 6-7-1992; Am. 20 Ky.R. 2043; 2775; eff. 3-8-1994; 28 Ky.R. 1671; 2189; eff. 4-15-2002; 37 Ky.R. 1507; 1969; eff. 3-4-2011; 43 Ky.R. 601, 949; eff. 1-6-2017.)