

**325.330 Application and issuance of license to practice -- Renewal -- Expiration -- Continuing professional education -- Reinstatement.**

- (1) An applicant for an initial license to practice shall:
  - (a) Satisfy all the requirements of KRS 325.261 and the administrative regulations promulgated by the board;
  - (b) Pay a fee not to exceed two hundred dollars (\$200); and
  - (c) Complete the application process established in an administrative regulation promulgated by the board.
- (2) Licenses shall be initially issued and renewed for a period of two (2) years, and shall expire on the first day of July in the year of expiration.
- (3) When an initial license to practice is granted, the board shall issue a nonrenewable document that indicates that the licensee has satisfied all requirements to receive an initial license as a certified public accountant.
- (4) An applicant for renewal of a license to practice who is in good standing shall complete the renewal procedure established in administrative regulations promulgated by the board that show that the applicant has:
  - (a) Fulfilled the requirement of continuing professional education as defined by the board by administrative regulation, but not to exceed eighty (80) hours during a two (2) year calendar period ending December 31 preceding the July 1 renewal date. Certified public accountants not employed by a firm licensed by the board shall be required to achieve continuing professional education not to exceed sixty (60) hours during the two (2) year calendar period ending December 31 preceding the July 1 renewal date. The board shall provide for lesser, prorated requirements for applicants whose initial permit was issued substantially less than two (2) years prior to the renewal date;
  - (b) Paid a fee not to exceed two hundred dollars (\$200) biennially;
  - (c) Listed a permanent mailing address; and
  - (d) Designated as part of the renewal process whether the applicant is employed by a firm licensed by the board.
- (5) Any license not renewed by the expiration date shall automatically expire and the holder of the expired license shall be prohibited from practicing public accounting or holding himself or herself out as a certified public accountant.
- (6)
  - (a) The holder of a license that from the date of renewal has been expired for a period shorter than six (6) months, and who has not violated any other provision of this chapter, may renew the license by meeting all of the requirements of this section and paying a late penalty fee not to exceed one hundred dollars (\$100).
  - (b) If the license has expired for a period longer than six (6) months, the applicant shall apply to the board for reinstatement. The board shall determine the eligibility for license reissuance, including a late penalty fee not to exceed two hundred dollars (\$200) and additional continuing professional education hours.
  - (c) Failure to receive a renewal notice shall not constitute an adequate reason for

failing to renew the license to practice in a timely manner.

- (7) (a) Effective January 1, 2011, licenses shall expire on August 1 of the year in which they are to be renewed. Odd-numbered licenses shall expire on August 1 of every odd-numbered year and even-numbered licenses shall expire on August 1 of every even-numbered year.
  - (b) An applicant for renewal of a license to practice who is in good standing shall complete the renewal procedure, which shall be established by administrative regulation promulgated by the board and shall require the applicant to:
    1. Fulfill the continuing professional education requirements, as defined by the board by promulgation of administrative regulation, in accordance with the following:
      - a. Certified public accountants employed by or operating a firm licensed by the board shall be required to complete no more than eighty (80) hours of continuing professional education during the two (2) year calendar period ending December 31 preceding the August 1 renewal date;
      - b. Certified public accountants not employed by a firm licensed by the board shall be required to complete no more than sixty (60) hours during the two (2) year calendar period ending December 31 preceding the August 1 renewal date; and
      - c. The board shall provide for lesser, prorated requirements for applicants whose initial license was issued substantially less than two (2) years prior to the renewal date;
    2. Pay a fee not to exceed two hundred dollars (\$200) biennially;
    3. Provide a permanent mailing address; and
    4. Designate where the applicant is currently practicing.
  - (c) Any license not renewed by the expiration date shall automatically expire, and the holder of the expired license shall be prohibited from practicing public accounting or holding himself or herself out as a certified public accountant.
  - (d)
    1. The holder of a license that has been expired for a period of less than one (1) month, who has not violated any other provision of this chapter, may renew the license by meeting all of the requirements of this section and paying a late penalty fee not to exceed one hundred dollars (\$100).
    2. If the license has expired for a period longer than one (1) month, the applicant shall apply to the board for reinstatement. The board shall determine the eligibility for license reissuance, including a late penalty fee not to exceed two hundred dollars (\$200) and additional continuing professional education hours.
- (8) The board may reduce or waive the license to practice renewal requirements upon written request of the licensee showing illness, extreme hardship, or age and retirement from practice as prescribed by the board by administrative regulation.
  - (9) A licensee shall notify the board in writing of a change in his or her mailing address within twenty (20) days following the effective date of the change in address.

**Effective:** June 27, 2025

**History:** Amended 2025 Ky. Acts ch. 4, sec. 2, effective June 27, 2025. -- Amended 2010 Ky. Acts ch. 163, sec. 3, effective July 15, 2010. -- Amended 2007 Ky. Acts ch. 50, sec. 4, effective June 26, 2007. -- Amended 2000 Ky. Acts ch. 99, sec. 8, effective July 14, 2000. -- Amended 1990 Ky. Acts ch. 285, sec. 8, effective July 13, 1990. -- Amended 1984 Ky. Acts ch. 117, sec. 10, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 132, sec. 1, effective July 15, 1982. -- Amended 1976 Ky. Acts ch. 116, sec. 9. -- Amended 1960 Ky. Acts ch. 224, sec. 2, effective July 1, 1960. -- Amended 1950 Ky. Acts ch. 152, sec. 1. -- Created 1946 Ky. Acts ch. 210, sec. 8.

**Legislative Research Commission Note (6/26/2007).** Under the authority of KRS 7.136(1), the Reviser of Statutes in codification has changed the internal numbering system of subsection (6) of this statute. No words in the text were changed in the process.