325.261 Qualifications for licensure as certified public accountant.

The license of "certified public accountant" shall be granted by the board to any person who satisfies the following requirements:

(1) Is no less than eighteen (18) years of age;

(2) Is of good moral character;

(3) Has completed at least one (1) of the following:

(a) A post-baccalaureate or higher degree conferred by a college or university recognized by the board with a major or concentration in accounting or its equivalent, as defined in administrative regulations promulgated by the board;

(b) A baccalaureate degree plus an additional thirty (30) semester credit hours, conferred by a college or university acceptable to the board, provided the total educational program includes a concentration in accounting or its equivalent, as defined in administrative regulations promulgated by the board; or

(c) A baccalaureate degree conferred by a college or university recognized by the board with a major or concentration in accounting or its equivalent, as defined in administrative regulations promulgated by the board;

(4) Passes a board-approved examination in accounting, auditing, and other related subjects as the board deems appropriate. To be eligible to apply for the examination, a person shall first satisfy the requirement of subsections (1), (2), and (3) of this section;

(5) Obtains one (1) year of accounting or attest experience if applying for a license based on the educational requirement under subsection (3)(a) or (b) of this section, or obtains two (2) years of accounting or attest experience if applying for a license based on the educational requirement under subsection (3)(c) of this section. The experience required by this subsection shall be obtained:

(a) While employed in public practice, industry, or government and shall be verified by a certified public accountant who, during the time being verified, held an active license to practice from any state;

(b) After the completion of the education requirements established in subsection (3)(c) of this section; and

(c) Within five (5) years from the date the candidate successfully completed the examination;

(6) At the time of applying for a license is a United States citizen, a citizen of a foreign country who is legally residing in the United States, or is an employee of a public accounting firm, company, or an institution of postsecondary education located outside the United States, but which has an office or campus located in the United States; and

(7) Submits a complete application for a license to practice as a certified public accountant in accordance with KRS 325.330.

Effective: July 15, 2026

History: Amended 2026 Ky. Acts ch. 21, sec. 1, effective July 15, 2026. -- Amended 2015 Ky. Acts ch. 107, sec. 2, effective June 24, 2015. -- Amended 2010 Ky. Acts ch. 163, sec. 1, effective July 15, 2010. -- Amended 2006 Ky. Acts ch. 33, sec. 1, effective July 12, 2006. -- Amended 2002 Ky. Acts ch. 62, sec. 1, effective July 15, 2002. -- Amended 2000 Ky. Acts ch. 99, sec. 4, effective July 14, 2000. -- Amended 1996 Ky. Acts ch. 24, sec. 1, effective July 15, 1996. -- Amended 1994 Ky. Acts ch. 248, sec. 4, effective July 15, 1994. -- Amended 1990 Ky. Acts ch. 285, sec. 2, effective July 13, 1990. -- Amended 1984 Ky. Acts ch. 117, sec. 5, effective July 13, 1984. -- Amended 1978 Ky. Acts ch. 155, sec. 156, effective June 17, 1978. -- Amended 1976 Ky. Acts ch. 116, sec. 3. -- Amended 1970 Ky. Acts ch. 120, sec. 15. -- Created 1968 Ky. Acts ch. 143, sec. 4.