

325.282 Privilege to practice granted to out-of-state licensee meeting substantially equivalent licensure requirements -- Qualifications -- Conditions agreed to -- When coordination with in-state firm required -- Revocation of privilege.

- (1) A person who does not have an office located in this state and holds a valid license in good standing to practice as a certified public accountant from any state shall have all the practice privileges granted to the holder of a license issued under this chapter without having to obtain a license from the board if at the time of initial licensure, the person was required to show evidence of having met the following requirements:
 - (a) Passage of a board-approved examination in accounting, auditing, and other related subjects as the board deems appropriate; and
 - (b) Attainment of the education and experience requirements set forth in KRS 325.261(3) and (5).
- (2) A person whose principal place of business is not in this state shall continue to have all the privileges of licensees in this state without the need to obtain a license from the board if, as of June 30, 2025, the person:
 - (a) Holds a valid license as a certified public accountant from any state; and
 - (b) Has practice privileges in this state under this chapter.
- (3) Notwithstanding any other provision of this chapter, a person who satisfies the requirements of subsection (1) of this section:
 - (a) Is not required to provide notice of offering or providing such services to the board; and
 - (b) Is subject to the requirements listed in subsection (4) of this section.
- (4) A person who offers to perform or performs a regulated activity in person or by mail, telephone, or other electronic means in this state pursuant to this section agrees to:
 - (a) Submit to the personal and subject matter jurisdiction and disciplinary authority of the board;
 - (b) Comply with the provisions of this chapter and the administrative regulations of the board;
 - (c) Cease exercising the privilege if the license issued by the board or agency located in the state of the person's principal place of business expires or is no longer valid;
 - (d) The appointment of the state board or agency where the person's principal place of business is located and which issued the person's license as the agent upon whom process may be served in any action or proceeding by the Kentucky State Board of Accountancy against that person;
 - (e) Notify the board prior to opening any office in this state and immediately apply for a license under KRS 325.280; and
 - (f) Notify the board immediately if the person's license in the state where his or her principal place of business is located becomes inactive, lapses, or is subjected to any disciplinary action.
- (5) The board may take disciplinary action against a person granted a privilege under

this section for an act committed by the person in another state if the act at the time of its commission is a violation of that state's law or regulations and this chapter or administrative regulations promulgated pursuant to this chapter.

- (6) A person who qualifies for the practice privilege under this section and offers to perform or performs one (1) or more of the following services for a client with its home office located in this state or for a person who is a resident of this state shall perform the service or services through a firm which has obtained a license issued under KRS 325.301:
 - (a) Any financial statement audit or other engagement to be performed in accordance with the Statements on Auditing Standards;
 - (b) Any examination of prospective financial statements to be performed in accordance with the Statements on Standards for Attestation Engagements; or
 - (c) Any engagement to be performed in accordance with the Public Company Accounting Oversight Board Auditing Standards.
- (7)
 - (a) Notwithstanding any other provision of this chapter, if the board determines after evaluation that another state has granted certified public accountant licenses without requiring candidates to meet minimum qualifications acceptable to the board and continue to satisfy minimum continuing professional educational requirements acceptable to the board, the board may revoke practice privileges in this state for certified public accountants licensed by that state.
 - (b) Individual certified public accountants from states for which practice privileges have been revoked may continue to qualify for practice privileges in Kentucky if the person would meet licensing and continuing education requirements of this state.

Effective: July 15, 2026

History: Amended 2026 Ky. Acts ch. 21, sec. 2, effective July 15, 2026. -- Created 2008 Ky. Acts ch. 101, sec. 3, effective July 15, 2008.