

**RCW 18.04.215 Licenses—Issuance—Renewal and reinstatement—Continuing professional education—Fees—Notification of sanction/suspension/revocation of license. (Effective until June 30, 2023.)**

(1) Three-year licenses shall be issued by the board:

(a) To persons meeting the requirements of RCW 18.04.105(1), 18.04.180, or 18.04.183.

(b) To firms under RCW 18.04.195, meeting the requirements of RCW 18.04.205.

(2) The board shall, by rule, provide for a system of license renewal and reinstatement. Applicants for renewal or reinstatement shall, at the time of filing their applications, list with the board all states and foreign jurisdictions in which they hold or have applied for certificates, permits or licenses to practice.

(3) A license is issued every three years with renewal subject to requirements of CPE and payment of fees, prescribed by the board. Failure to renew the license shall cause the license to lapse and become subject to reinstatement. Persons holding a lapsed license are prohibited from using the title "CPA," "certified public accountant," "CPA-inactive," or "CPA-retired." Persons holding a lapsed license are prohibited from practicing public accountancy. The board shall adopt rules providing for fees and procedures for issuance, renewal, and reinstatement of licenses.

(4) The board shall adopt rules providing for CPE for active or inactive licensees. The rules shall:

(a) Provide that an active licensee shall verify to the board that he or she has completed at least an accumulation of one hundred twenty hours of CPE during the last three-year period to maintain the active license;

(b) Provide that an individual with an inactive license must verify to the board that he or she has completed a board-approved ethics course for CPE during the last three-year period to maintain the inactive license;

(c) Establish CPE requirements; and

(d) Establish when new licensees shall verify that they have completed the required CPE.

(5) A certified public accountant who holds a license issued by another state, and applies for a license in this state, may practice in this state from the date of filing a completed application with the board, until the board has acted upon the application provided the application is made prior to holding out as a certified public accountant in this state and no sanctions or investigations, deemed by the board to be pertinent to public accountancy, by other jurisdictions or agencies are in process.

(6) (a) A licensee shall submit to the board satisfactory proof of having completed an accumulation of one hundred twenty hours of CPE recognized and approved by the board during the preceding three years. Failure to furnish this evidence as required shall make the license lapse and subject to reinstatement procedures, unless the board determines the failure to have been due to retirement or reasonable cause.

(b) The board in its discretion may renew a license despite failure to furnish evidence of compliance with requirements of CPE upon condition that the applicant follow a particular program of CPE. In issuing rules and individual orders with respect to CPE requirements, the board, among other considerations, may rely upon guidelines and pronouncements of recognized educational and

professional associations, may prescribe course content, duration, and organization, and may take into account the accessibility of CPE to licensees and instances of individual hardship.

(7) Fees for renewal or reinstatement of licenses in this state shall be determined by the board under this chapter. Fees shall be paid by the applicant at the time the application form is filed with the board. The board, by rule, may provide for proration of fees for licenses issued between normal renewal dates.

(8) (a) Licensees and nonlicensee owners must notify the board within thirty days after:

(i) Sanction, suspension, revocation, or modification of their professional license or practice rights by the securities exchange commission, internal revenue service, or another state board of accountancy;

(ii) Sanction or order against the licensee or nonlicensee owner by any federal or other state agency related to the licensee's practice of public accounting or the licensee's or nonlicensee owner's violation of ethical or technical standards established by board rule; or

(iii) The licensee or nonlicensee owner is notified that he or she has been charged with a violation of law that could result in the suspension or revocation of a license by a federal or other state agency, as identified by board rule, related to the licensee's or nonlicensee owner's professional license, practice rights, or violation of ethical or technical standards established by board rule.

(b) The board must adopt rules to implement this subsection and may also adopt rules specifying requirements for licensees and nonlicensee owners to report to the board sanctions or orders relating to the licensee's practice of public accounting or the licensee's or nonlicensee owner's violation of ethical or technical standards entered against the licensee or nonlicensee owner by a nongovernmental professionally related standard-setting entity.

(9) A chartered professional accounting firm registered in the Canadian province of British Columbia and its owners and employees that provide compilation or attest services in accordance with RCW 18.04.350(15) are not required to obtain a CPA firm license or individual CPA licenses and will not be subject to license fees. [2022 c 85 § 9; 2018 c 224 § 5; 2003 c 290 § 2; 2001 c 294 § 13; 1999 c 378 § 7; 1992 c 103 § 10; 1986 c 295 § 10; 1983 c 234 § 11.]

**Expiration date—2022 c 85 §§ 7, 9, 14, and 16:** See note following RCW 18.04.195.

**Expiration date—Finding—Intent—2018 c 224:** See notes following RCW 18.04.350.

**Effective date—2001 c 294:** See note following RCW 18.04.015.

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(4) The board shall adopt rules providing for CPE for active or inactive licensees and certificate holders. The rules shall:

(a) Provide that an active licensee shall verify to the board that he or she has completed at least an accumulation of one hundred twenty hours of CPE during the last three-year period to maintain the active license;

(b) Provide that an individual with an inactive license must verify to the board that he or she has completed a board-approved ethics course for CPE during the last three-year period to maintain the inactive license;

(c) Establish CPE requirements; and

(d) Establish when new licensees shall verify that they have completed the required CPE.

(5) A certified public accountant who holds a license issued by another state, and applies for a license in this state, may practice in this state from the date of filing a completed application with the board, until the board has acted upon the application provided the application is made prior to holding out as a certified public accountant in this state and no sanctions or investigations, deemed by the board to be pertinent to public accountancy, by other jurisdictions or agencies are in process.

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(b) The board in its discretion may renew a license despite failure to furnish evidence of compliance with requirements of CPE upon condition that the applicant follow a particular program of CPE. In issuing rules and individual orders with respect to CPE requirements, the board, among other considerations, may rely upon guidelines and pronouncements of recognized educational and professional associations, may prescribe course content, duration, and organization, and may take into account the accessibility of CPE to licensees and instances of individual hardship.

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(ii) Sanction or order against the licensee or nonlicensee owner by any federal or other state agency related to the licensee's practice of public accounting or the licensee's or nonlicensee owner's violation of ethical or technical standards established by board rule; or

(iii) The licensee or nonlicensee owner is notified that he or she has been charged with a violation of law that could result in the suspension or revocation of a license by a federal or other state agency, as identified by board rule, related to the licensee's or nonlicensee owner's professional license, practice rights, or violation of ethical or technical standards established by board rule.

(b) The board must adopt rules to implement this subsection and may also adopt rules specifying requirements for licensees and nonlicensee owners to report to the board sanctions or orders relating to the licensee's practice of public accounting or the licensee's or nonlicensee owner's violation of ethical or technical standards entered against the licensee or nonlicensee owner by a nongovernmental professionally related standard-setting entity. [2022 c 85 § 10; 2003 c 290 § 2; 2001 c 294 § 13; 1999 c 378 § 7; 1992 c 103 § 10; 1986 c 295 § 10; 1983 c 234 § 11.]

**Effective date—2022 c 85 §§ 8, 10, 15, and 17:** See note following RCW 18.04.195.

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