

RCW 18.04.350 Practices not prohibited. (1) An individual whose principal place of business is not in this state shall be presumed to have qualifications having substantial equivalency to this state's requirements and shall have all the privileges of licensees of this state without the need to obtain a license under RCW 18.04.105 if the individual:

(a) Holds a valid license or certificate as a certified public accountant from any state or jurisdiction of the United States that requires, as a condition of licensure, that an individual meets requirements which have substantial equivalency to those requirements set forth by the board for licensees of this state; or

(b) Holds a valid license or certificate as a certified public accountant from any state or jurisdiction of the United States whose licensing requirements do not meet the requirements of (a) of this subsection, but the individual's qualifications have substantial equivalency to the requirements of this state. Any individual who passed the uniform certified public accountant examination and holds a valid license issued by any other state prior to January 1, 2012, may be exempt from the education requirements in (a) of this subsection for purposes of this section.

(2) Notwithstanding any other provision of law, an individual who qualifies for the practice privilege under this section may offer or render professional services, whether in person or by mail, telephone, or electronic means, and no notice, fee, or other submission shall be provided by any such individual. Such an individual shall be subject to the requirements of subsection (3) of this section.

(3) Any individual licensee of another state exercising the privilege afforded under this section and the firm that employs that licensee simultaneously consent, as a condition of exercising this privilege:

(a) To the personal and subject matter jurisdiction and disciplinary authority of the board;

(b) To comply with this chapter and the board's rules;

(c) That in the event the license from the state of the individual's principal place of business is no longer valid, the individual will cease offering or rendering professional services in this state individually and on behalf of a firm; and

(d) To the appointment of the state board which issued the certificate or license as their agent upon whom process may be served in any action or proceeding by this state's board against the certificate holder or licensee.

(4) An individual who qualifies for practice privileges under this section who performs any attest service described in RCW 18.04.025(1) may only do so through a firm which has obtained a license under RCW 18.04.195 and 18.04.215 or which meets the requirements for an exception from the firm licensure requirements under RCW 18.04.195(1) (a) (ii) or (b).

(5) An individual who qualifies for practice privileges under this section who performs services for which a firm license is required under RCW 18.04.195 and 18.04.215, shall not be required to obtain licensure under RCW 18.04.105 and 18.04.215. [2024 c 13 s 11; 2022 c 85 s 17; (2022 c 85 s 16 expired June 30, 2023); (2018 c 224 s 2 expired June 30, 2023); 2016 c 127 s 7; 2008 c 16 s 6; 2001 c 294 s 18; 1992 c 103 s 15; 1986 c 295 s 16; 1983 c 234 s 17; 1969 c 114 s 7; 1949 c 226 s 34; Rem. Supp. 1949 s 8269-41.]

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

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

Expiration date—2018 c 224: "The amendments contained in sections 2 through 6 of this act expire June 30, 2023." [2018 c 224 s 7.]

Finding—Intent—2018 c 224: "The legislature finds the current restrictions that prohibit accounting firms in the Canadian province of British Columbia from providing attest or compilation services to wholly or majority-owned subsidiaries of British Columbia companies residing in and registered in Washington to be an unnecessary constraint. There are a number of such entities in Washington that require specific financial services and reports for issuance solely in Canada but are unable to utilize the services of British Columbia accounting firms, thus resulting in high audit costs. The legislature intends to allow British Columbia accounting firms to provide specific engagements for these subsidiaries residing in Washington." [2018 c 224 s 1.]

Finding—Intent—2008 c 16: See note following RCW 18.04.025.

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