

**325.270 Examination for certified public accountant -- Fees -- Reciprocity --
Cancellation of examination scores for failure to apply for license.**

- (1) Examinations provided for in this chapter shall be authorized by the board.
- (2) The board may by administrative regulation adopt standards and fees governing the application and all examination policies and procedures.
- (3) The board may accept examination results from other states if:
 - (a) It is established that the examination is the same or substantially similar to the one adopted by the board; and
 - (b) The candidate has met the prerequisite examination requirements of this chapter.
- (4) An examination candidate who passes all sections of the examination after January 1, 2011, shall apply for a license within five (5) years from the last day of the testing window during which the examination candidate successfully completed the examination. Failure to apply for a license prior to the expiration of the five (5) year period shall result in cancellation of the examination scores unless the candidate completes the requirements to reinstate his or her scores, as established by administrative regulations promulgated by the board.

Effective: July 15, 2010

History: Amended 2010 Ky. Acts ch. 163, sec. 2, effective July 15, 2010. -- Amended 2002 Ky. Acts ch. 62, sec. 2, effective July 15, 2002. -- Amended 1990 Ky. Acts ch. 285, sec. 3, effective July 13, 1990. -- Amended 1984 Ky. Acts ch. 117, sec. 7, effective July 13, 1984. -- Amended 1976 Ky. Acts ch. 116, sec. 5. -- Amended 1968 Ky. Acts ch. 143, sec. 6. -- Amended 1960 Ky. Acts ch. 224, sec. 1. -- Created 1946 Ky. Acts ch. 210, sec. 3(5).