

325.285 Consent to jurisdiction of the board by unlicensed persons and firms.

- (1) A person or firm that enters this state in person or by mail, telephone, or other electronic means; represents himself, herself, or itself as a "certified public accountant," "CPA," or CPA firm; and performs or offers to perform a regulated activity for a client whose home office is located in this state or a person who is a resident of this state without first:
 - (a) Obtaining a license under this chapter;
 - (b) Complying with the practice privilege requirement in KRS 325.282; or
 - (c) Qualifying for the exemption from licensure under KRS 325.301;consents to the personal, subject matter, and disciplinary jurisdiction of the board.
- (2) The board may conduct investigations and hearings and impose sanctions against the person or firm as if the person or firm held a license under this chapter.

Effective: July 15, 2008

History: Amended 2008 Ky. Acts ch. 101, sec. 4, effective July 15, 2008. -- Created 2007 Ky. Acts ch. 50, sec. 1, effective June 26, 2007.