

**Title 20—DEPARTMENT OF
COMMERCE AND INSURANCE
Division 2010—Missouri State
Board of Accountancy
Chapter 2—General Rules**

PROPOSED RULE

20 CSR 2010-2.085 Reinstatement of Firm Permit

PURPOSE: This rule establishes requirements for reinstatement of permit to practice for CPA firms.

- (1) The board may reinstate the permit of any CPA firm provided—
 - (A) The firm submits a completed reinstatement application and applicable fees.
- (2) A firm shall submit a reinstatement application where the permit has expired for more than two (2) months, or has previously been suspended or revoked.
- (3) In the event of application for reinstatement of a permit to practice, wherein the CPA firm had been previously suspended or revoked by the board, the board may modify the earlier discipline by placing requirements or restrictions upon the reinstated permit. Such modifications may include probation, pre-issuance reviews, and other such requirements as permitted by law and determined by the board.
- (4) A firm making application for reinstatement who has been practicing public accounting in Missouri without an active permit shall not be reinstated until all required fees and delinquent fees have been paid, which were not paid previously.
- (5) The provisions of this rule are declared severable. If any provision of this rule is held invalid by a court of competent jurisdiction, the remaining provisions of this rule shall remain in full force and effect, unless otherwise determined by a court of competent jurisdiction to be invalid.

*AUTHORITY: sections 324.038 and 326.262, RSMo 2016 and section 326.289, RSMo Supp. 2022.
Original rule filed: Dec. 1, 2022.*

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Board of Accountancy, PO Box 613, Jefferson City, MO 65102, by

*facsimile at 573-751-0012 or via email at mosba@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*