

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

**PROPOSED AMENDMENT**

**20 CSR 2010-2.160 Fees.** The board is amending section (1).

*PURPOSE: This amendment combines and clarifies existing fees, increases delinquent and inactive fees and establishes reinstatement fees.*

(1) The following fees are established by the Missouri State Board of Accountancy **for certified public accountants (CPA) and certified public accounting firms:**

(A) [Initial] Reciprocity Fee	[ <del>\$75.00</del> ] <b>\$165.00</b>
(B) Wall Hanging Fee ( <b>duplicate</b> )	\$ 25.00
[(C) Firm Permit Fee (professional corporation, sole proprietor, partnership, limited liability company)	\$ 90.00]
[(D)](C) [Individual] CPA License Fee (initial)	[ <del>\$ 65.00</del> ] <b>\$90.00</b>
[(E)](D) [Individual] CPA License Fee (biennial renewal)	\$ 80.00
<b>(E) CPA Inactive License Fee (initial)</b>	<b>\$ 50.00</b>
<b>(F) CPA Inactive License Fee (biennial renewal)</b>	<b>\$ 50.00</b>
<b>(G) CPA Reinstatement of license fee</b>	<b>\$200.00</b>
<b>(H) Firm Permit Fee (initial)</b>	<b>\$ 90.00</b>
<b>(I) Firm Permit Fee (annual renewal)</b>	<b>\$ 90.00</b>
<b>(J) Reinstatement of CPA firm permit fee</b>	<b>\$200.00</b>
[(F)](K) Replacement Fee (license or permit)	\$ 10.00
[(G)](L) Delinquent fee for failure to obtain a permit or license, or timely renew a permit or license (per month or portion of a month)—	
1. Firms [practicing public accounting in this state (sole proprietors, limited liability companies, partnerships and professional corporations) (per month or portion of a month)	\$ 25.00] <b>\$ 50.00</b>
2. [All c]Certified public accountants [(per month or portion of a month) (not to exceed \$100.00)	\$ 25.00] <b>\$ 50.00</b>
[(H) Inactive License Fee (initial)	\$ 25.00
(I) Inactive License Fee (biennial renewal)	\$ 25.00]
[(J)](M) [Insufficient Funds] Bad Check Fee	\$ 25.00

*AUTHORITY: sections 326.262 and 326.271, RSMo 2016, and sections 326.277, 326.280, 326.283, 326.286, and 326.289, RSMo Supp. [2020] 2022.\* This rule originally filed as 4 CSR 10-2.160. Emergency rule filed Aug. 6, 1981, effective Aug. 16, 1981, expired Dec. 10, 1981. Original rule filed Aug. 6, 1981, effective Dec. 11, 1981. For intervening history, please consult the **Code of State Regulations**. Amended: Filed Dec. 1, 2022.*

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

*PRIVATE COST: This proposed amendment will cost private entities thirty-seven thousand, five hundred dollars (\$37,000) annually for the life of the rule. It is anticipated that the costs will recur for the life of the rule, may vary with inflation, and are expected to increase at the rate projected by the Legislative Oversight Committee.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment 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](mailto: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.*