

**Title 20—DEPARTMENT OF
COMMERCE AND INSURANCE
Division 2010—Missouri State
Board of Accountancy
Chapter 4—Continuing Education
Requirements**

PROPOSED AMENDMENT

20 CSR 2010-4.035 Inactive, Expired, and Lapsed Licenses. The board is amending the title and sections (5) and new (6), and renumbering as necessary.

PURPOSE: This amendment clarifies language on expired and lapsed licenses.

(5) Licensees may allow their license to expire in lieu of an inactive license status. An individual not applying for renewal continues to hold an expired license and may apply for late renewal *[until the license period ends. At the end of the license period,]* **through December 31 of the year the license is expired. Individuals who apply for a late license renewal are deemed to hold the license for the entire calendar year and must comply with the continuing professional education requirements. After December 31,** the individual is deemed to hold a lapsed license.

(6) *[Licensees]* **Individuals** who hold an expired or lapsed license shall not practice public accounting nor use the CPA designation in any form, as provided by section 326.292, RSMo.

[(6)](7) Individuals who hold a lapsed or inactive license may return to active status by applying for reinstatement of license as defined in 20 CSR 2010-2.075.

AUTHORITY: section 326.262, RSMo 2016, and section 326.286.6, RSMo Supp. 2019. Original rule filed Feb. 23, 2010, effective Aug. 30, 2010. Amended: Filed May 20, 2019, effective Dec. 30, 2019. 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 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 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. 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.*