# ARKANSAS REGISTER



### Transmittal Sheet

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For Office Use Only:		
Effective Date	Code Number	
Name of Agency Arkansas State Board	of Public Accountancy	
Department NA		
Contact Jimmy Corley	_ <sub>E-mail</sub> james.corley@arkansas.gov_ <sub>Ph</sub>	one 501.682.5533
Statutory Authority for Promulgating Rule	es ACA 17-12-203(C)	
Rule Title: Rule 19 "Licensure for A	Active Duty Service Members, Returning Mili	tary Veterans, and Spouses"
Intended Effective Date		Date
Emergency (ACA 25-15-204)	Legal Notice Published	<u>5-22-20</u>
10 Days After Filing (ACA 25-15-204)	Final Date for Public Comment	<u>6-30-20</u>
Other (Must be more than 10 days after filing date.)	Reviewed by Legislative Council	8-21-20
	Adopted by State Agency	4-17-20
Electronic Copy of Rule e-mailed from: (Require	d under ACA 25-15-218)	
Jimmy Corley james.co	orley@arkansas.gov	8-25-20
I Hereby Certi	ON OF AUTHORIZED OFFICE fy That The Attached Rules Were Adopted kansas Administrative Act. (ACA 25-15-201 et.  Signature james.corley@arkansas.gov  E-mail Address	

## RULE 19 LICENSURE FOR ACTIVE DUTY SERVICE MEMBERS, RETURNING MILITARY VETERANS, AND SPOUSES

#### 19.1 EXPEDITED PROCESSING FOR FULL LICENSURE

The Board will give preference in the order of processing to applications for full licensure filed by the following individuals:

- (1) An active duty military service member stationed in the State of Arkansas;
- (2) A returning military veteran applying for licensure within one year of his or her discharge from active duty; or
- (3) The spouse of a person identified under Rule 19.1(1) or 19.1(2).

#### 19.2 TEMPORARY LICENSURE DURING EXPEDITED LICENSURE PROCESS

As part of the expedited process for full licensure set forth in Rule 19.1, upon the Board's receipt of an application for full licensure together with evidence that the applicant is the holder of a CPA or PA license in good standing from another U.S. jurisdiction, the Board will grant to an eligible applicant a temporary license while completing the application process:

Completing the application process for full licensure means either:

- (1) Approval of the application for full licensure by the Board; or
- (2) The expiration of any period of time permitted to seek judicial review of the denial of an application for full licensure or completion of any judicial review proceeding and any subsequent remand proceedings following judicial review, whichever is later.

#### 19.3 CONSIDERATION OF MILITARY TRAINING AND EXPERIENCE

When considering an application for full licensure from an active duty military service member stationed in the State of Arkansas or a returning military veteran applying within one (1) year of his or her discharge from active duty, the Board will:

- (1) Consider whether or not the applicant's military training and experience in the practice of accounting is substantially similar to the experience or education required for licensure.
- (2) Accept the applicant's military training and experience in the practice of accounting in lieu of experience or education required for licensure, if the Board determines that the military training and experience is a satisfactory substitute for the experience or education required for licensure.

#### 19.4 EXTENSION OF EXPIRATION DATE OF LICENSE

(a) The license of an active duty military service member or spouse of an active duty military service member will not expire until one hundred (180) days following the active duty service member's or spouse's return from active deployment.