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Mobility and State Licensing Issues

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There is significant momentum across the country to enact a uniform practice mobility system for certified public accountants (CPAs) and CPA firms. A majority of states are in the process of considering this concept. [View an overview of the activity.](#)

Practice mobility for CPAs is the ability of a licensee to gain a practice privilege outside of his or her home jurisdiction without obtaining an additional license in another state where he or she will be serving a client or an employer.

Because the electronic age makes conducting business across state borders an everyday occurrence, a *national effort* is underway to adopt a uniform system that will allow licensed CPAs the ability to provide services across state lines without being subject to unnecessary burdens that do not protect the public interest.

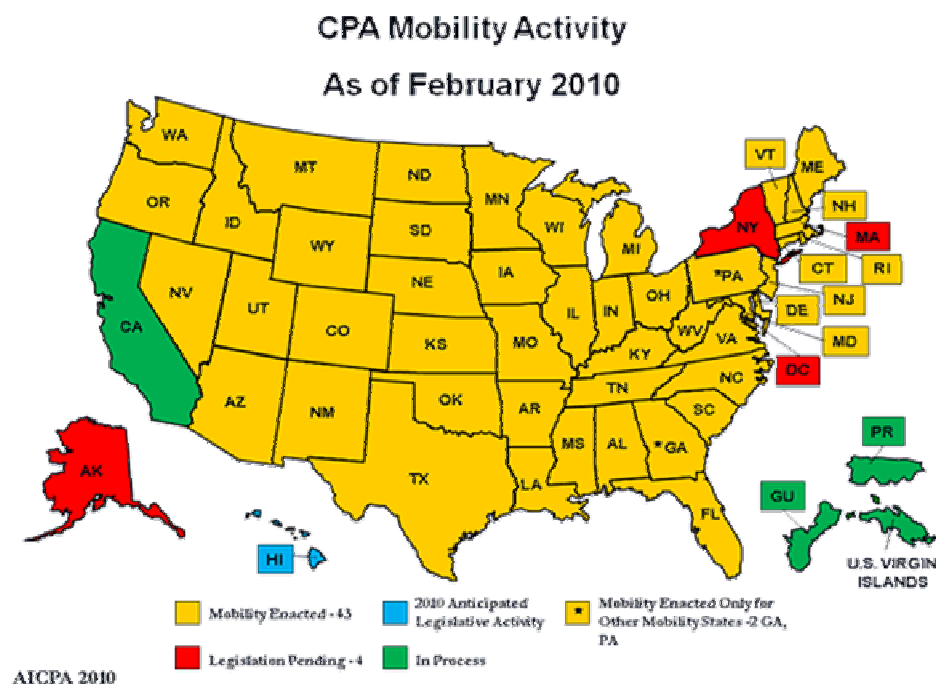
This uniform approach is endorsed by the AICPA and the National Association of State Boards of Accountancy (NASBA), the national organization of state boards of accountancy, through a provision in the AICPA/NASBA [Uniform Accountancy Act \(UAA\) – Fifth Edition](#). The provision specifically allows for interstate practice by CPAs whose home jurisdiction or who individually meets the UAA licensure standard.

This provision provides the right balance of trust and public protection. Removing notification is being coupled with automatic jurisdiction. By removing boundaries to practice in the U.S., CPAs will be able to more readily serve individuals and businesses in need of their expertise. At the same time, the state board of accountancy's ability to discipline under the provision is enhanced and is based on the CPA and the CPA firm's performance of public accounting services, either physically, electronically or otherwise within a state, rather than restricting the board's authority to only those holding a state's license.

Prior to 2007, when this national effort was undertaken, four states had already eliminated notification and added automatic consent to enforcement (Ohio, Missouri, Virginia, and Wisconsin). In both Ohio and Virginia, states that have the longest history with this concept, there is no documented lapse in public protection.

Mobility Update

As of February 2010



Mobility Reference Materials

- For information about licensing requirements in other states, you can access the accountancy statutes and regulations directly from most states' board of accountancy Web sites. [Find information about a specific state](#) (simply locate the state on the map to link to the board of accountancy Web site in that state).
- For information about states that have enacted mobility, an additional clickable map is available to view individual state [mobility implementation](#).

[Mobility Implementation FAQs](#)

State Licensing Issues

For questions concerning the "Mobility Initiative" or any other legislative information please contact the following AICPA staff members:

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