

WSR 25-10-028

PERMANENT RULES

BOARD OF ACCOUNTANCY

[Filed April 29, 2025, 8:48 a.m., effective May 30, 2025]

Effective Date of Rule: Thirty-one days after filing.

Purpose: The board of accountancy amended WAC 4-30-090 Practice privileges, to clarify out-of-state individuals qualifying for practice privileges in our state.

Citation of Rules Affected by this Order: Amending WAC 4-30-090.

Statutory Authority for Adoption: RCW 18.04.055.

Adopted under notice filed as WSR 25-04-117 on February 5, 2025.

Number of Sections Adopted in Order to Comply with Federal Statute: New 0, Amended 0, Repealed 0; Federal Rules or Standards: New 0, Amended 0, Repealed 0; or Recently Enacted State Statutes: New 0, Amended 0, Repealed 0.

Number of Sections Adopted at the Request of a Nongovernmental Entity: New 0, Amended 0, Repealed 0.

Number of Sections Adopted on the Agency's own Initiative: New 0, Amended 1, Repealed 0.

Number of Sections Adopted in Order to Clarify, Streamline, or Reform Agency Procedures: New 0, Amended 0, Repealed 0.

Number of Sections Adopted using Negotiated Rule Making: New 0, Amended 0, Repealed 0; Pilot Rule Making: New 0, Amended 0, Repealed 0; or Other Alternative Rule Making: New 0, Amended 0, Repealed 0.

Date Adopted: April 25, 2025.

Jennifer Sciba
Acting Director

RDS-6161.1

AMENDATORY SECTION (Amending WSR 24-21-116, filed 10/21/24, effective 11/21/24)

WAC 4-30-090 Practice privileges. (~~Out-of-state individuals holding valid licenses to practice public accounting issued by a substantially equivalent state, may hold out and practice within Washington state and/or provide public accounting services in person, by mail, telephone, or electronic means to clients residing in Washington state without notice or payment of a fee. An individual who qualifies for practice privileges under RCW 18.04.350 (1), and who performs any attest service described in RCW 18.04.025(1) may only do so through a firm that has obtained a license under RCW 18.04.195 and 18.04.215 or that meets the requirements for an exception from the firm licensure requirements under RCW 18.04.195 (1)(a)(ii)(A) through (D) or (b).~~

~~As a condition of this privilege, the out-of-state individual is deemed to have consented to:~~

- ~~(1) The personal and subject matter jurisdiction and disciplinary authority of this state's board;~~
- ~~(2) Comply with the Public Accountancy Act of this state, chapter 18.04 RCW, and this board's rules contained in Title 4 WAC;~~
- ~~(3) The appointment of the state board which issued the certificate or license as their agent upon whom process may be served in any~~

~~action or proceeding by this state's board against the certificate holder or licensee;~~

~~(4) Not render any professional services in this state unless the out-of-state individual is licensed to render such services in the state of licensure upon which the privilege is contingent;~~

~~(5) Cease offering or performing professional services in this state, individually and/or on behalf of a firm, if the license from the state of the out-of-state individual's principal place of business is no longer valid; and~~

~~(6) Cease offering or performing specific professional services in this state, individually and/or on behalf of a firm, if the license from the state of the out-of-state individual's principal place of business is restricted from offering or performing such specific professional services.)~~

(1) **In general.** "Practice privileges" are temporary rights granted to a person who:

(a) Holds a current license or certificate in good standing from any other state or jurisdiction of the United States; and

(b) At the time of licensure, was required to show evidence of having obtained at least a minimum of a baccalaureate degree, passed the Uniform CPA Exam, and has at least one year of experience.

(2) **Allowable services.** An individual who qualifies for practice privileges may offer or render professional services, whether in person or by mail, telephone, or electronic means.

(3) **No notice.** The board requires no notice, fee, or other submission be provided by any such individual exercising practice privileges in the state of Washington.

(4) **Consent.** An individual who qualifies for practice privileges, as a condition of exercising such privilege, consents:

(a) To the personal and subject matter jurisdiction and disciplinary authority of the board;

(b) To comply with chapter 18.04 RCW and the board's rules;

(c) That in the event a license or certificate from any other state or jurisdiction of the United States is no longer valid, the individual will cease offering or rendering professional services in this state individually or on behalf of a firm; and

(d) To the appointment of the state board which issued the certificate or license as their agent upon whom process may be served in any action or proceeding by this state's board against the certificate holder or licensee.