



## COVID19 State CPA Profession and Licensure Status

Updated: 29 May 2020.

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State	Legislature	Board of Accountancy	State Action on Licensure	CPE Extensions*	Accepting Pass/Fail Grades for Eligibility Requirements
Alabama	Adjourned sine die May 18	Closed, staff working from home		No; Removed the cap on self study hours	Yes
Alaska	Adjourned sine die May 19	Open but closed to the public	<a href="#">SB 241- Allows boards to expedite licenses to out of state applicants and temporarily waive CPE requirements</a>		Yes
Arizona	Adjourned sine die May 8		<a href="#">Executive Order No. 2020-17- Executive Order requiring state agencies and boards to defer requirements to renew licenses that have an expiration date between March 1, 2020 and September 1, 2020 by six months from the expiration date, unless those requirements can be completed online</a>	Grace period through 10/31/20	Yes
Arkansas	Adjourned sine die April 24		<a href="#">Executive Order No. 20-06- Executive Order requiring all agencies to suspend requirements if it helps with the spread of COVID-19; all state agencies to identify statutes and rules that delay an agency's ability to render maximum assistance to citizens adhering to guidelines to prohibit the spread of COVID-19.</a>		Yes, if it is equivalent to a C or higher for accounting and business courses. No minimum grade for general education courses
California	Reconvened House May 4 and Senate May 11	Closed, staff working from home		Granting applications for extension	Yes
Colorado	Reconvened May 26	Closed, staff working from home			Yes, if it is equivalent to a C or higher for accounting and business courses. No minimum grade for general education courses

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Connecticut	Adjourned sine die May 6		<a href="#">Executive Order No. 7M- Authorizes boards to extend any statutory or regulatory time requirements, decision-making requirements, hearings, or other time limitations or deadlines, procedure or legal process pertaining to matters under their respective jurisdiction, functions or powers for a period not to exceed 90 days. Boards may issue orders necessary to implement and effectuate this order and must publicly post and maintain order on their website.</a>	Grace period through 12/31/20	Yes
Delaware	Reconvened May 26			No changes	Yes
District of Columbia		Meeting regularly via live broadcast meetings	<a href="#">B 718- Amends District of Columbia Law (Sec. 310. Extension of licenses and registrations) to allow the Mayor to do the following during a declared public health emergency: (1) extend the validity of a license, registration, permit, or authorization, including drivers licenses, vehicle registrations, professional licenses, registrations, and certifications; (2) Waive the deadlines for filings, and waive fees, fines, and penalties associated with the failure to timely renew a license, registration, permit, or other authorization or to timely submit a filing; or (3) Extend or waive the deadline by which action is required to be taken by the executive branch of the District government or by which an approval or disapproval is deemed to have occurred based on inaction by the executive branch of the District government.</a>	Indefinitely postponed deadline to submit documentation for those subject to CPE audit	Yes
Florida	Adjourned sine die March 19		<a href="#">Executive Order No. 20-52- Governor Ron DeSantis (R) issued an executive order relating to the suspension of rules for multiple state agencies during this period.</a>	No changes	Yes
Georgia	Adjourned until June 11				Yes
Hawaii	Reconvened May 11	Closed, staff working from home			Yes
Idaho	Senate adjourned sine die on March 19. House		<a href="#">Executive Proclamation- State licensing entities are authorized to temporarily exercise enforcement discretion, implement temporary rules and waive licensing and related requirements to maximize access to health care services and provider support in response to COVID-19.</a>		Yes

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	adjourned sine die March 20				
Illinois	Special session May 20-24	Closed, staff working from home			Yes
Indiana	Adjourned sine die March 11	Open, staff working from home			Yes
Iowa	Suspended until June 3			Self study limitation is removed through 5/27/20	Yes
Kansas	Reconvened May 21		<a href="#">Executive Order No. 20-19- Extends renewal dates for professional and occupational licenses, certificates, permits or registrations (in good standing as of March 12, 2020) through the remainder of the pandemic and remain valid 90 days following the termination of the state of disaster emergency. All boards must waive late or delinquent fees and extend deadlines for continuing education requirements 90 days following the termination of the state of disaster emergency.</a>	No changes	Limit of 6 hours of pass/fail for the required courses (accounting, business and communication). Credit still needs to be awarded for the course and listed on an official transcript
Kentucky	Reconvened April 14	Open with limited staff, remainder working from home			Yes
Louisiana	Reconvened May 4				Yes
Maine	Adjourned sine die March 17	Open, staff working from home			Yes
Maryland	Adjourned sine die March 18	Closed	<a href="#">Executive Order 2020-03- Extends expiration dates for licenses, permits, registrations and other authorizations that are set to expire during the state of emergency and health emergency. Expiration dates extends to the 30th day after the date by which the state of emergency is terminated and health emergency is rescinded.</a>	Grace period through 10/31/20	Yes

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Massachusetts	Convened April 30		<a href="#">Executive Order No. 18- Extends registration of any professional license, certificate, or registration that is in good standing and it set to expire, or will expire, during the state of emergency for up to 90 days following the termination of the state of emergency.</a>	Extension by 90 days upon the end of the state of emergency	Yes
Michigan	Convened April 7	Open but closed to the public		Removing self study limitation for year ending 6/30/20	Yes
Minnesota	Reconvened April 7			Allowing 3 months (July-September 2020) of carry back without late fee	Yes
Mississippi	Reconvened May 7	Open with limited staff, remainder working from home		Current period changed to end 10/31/20. Following period will be an 8-month period ending 6/30/21. Carry over credit increased from 20 to 40 hours from current period to following period	Yes
Missouri	Adjourned sine die May 17	Open with limited staff, remainder working from home			Yes
Montana	No regular session in 2020	Open, staff working from home	<a href="#">As authorized by 10-3-118 MCA, and Governor Steve Bullock's directive, The Montana Department of Labor and Industry has implemented an interstate licensure registration for out of state licensees in response to COVID-19. Licensed professionals from out of state can register in Montana to work for a defined period. The Department will evaluate applicants' home state license according to licensing regulation in Montana, to verify it is currently active, unrestricted, and in good standing, and issue a registration to work in Montana.</a>		Yes

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Montana (cont.)			<a href="#">Board of Public Accountants provided a blanket extension to people sitting for the exam until September 30, 2020.</a>		
Nebraska	Adjourned until July 20	Open with limited staff, remainder working from home		No changes	Yes
Nevada	No regular session in 2020	Open, staff working from home	<a href="#">Executive Directive No. 009- All licenses and permits issued by a state agency or board that are set to expire or expire during the declared emergency will be extended for 90 days from the current expiration date, or 90 days from the date that the declared state of emergency on March 12, 2020 is terminated (whichever is later).</a>		Yes
New Hampshire	Adjourned until further notice			Extension through 10/31/20 to earn CPE credits on a Request Basis	Yes
New Jersey	Assembly adjourned until May 4. Senate remote voting session on April 13	Open, staff working from home	<a href="#">AB 3901- During state of emergency, allows a professional or occupational licensing board within the Division of Consumer Affairs the ability to reactivate a license on an expedited basis to any individual who held a corresponding license in good standing at the time the individual retired from active practice or was placed on inactive status within the last three years. The board may do the following:</a> <ul style="list-style-type: none"> <li>• <a href="#">Temporarily waive renewal, reinstatement, or reactivation of a license requirements including continuing education.</a></li> <li>• <a href="#">Determine the duration and terms of license.</a></li> <li>• <a href="#">Require those granted a license to practice the profession in New Jersey as deemed necessary to protect the public health, safety, and welfare.</a></li> </ul>		Yes
New Mexico	Adjourned sine die February 20			Boards will consider exemptions and exceptions on a case by case basis	Yes

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New York	Assembly last convened March 18, Senate adjourned until further notice			For licensees whose registrations are due to renew March 1 - September 1, 2020, the Department will grant an adjustment to all licensees to complete up to 100% of the continuing education as self-study, so long as it is taken from a Department-approved provider and is in an acceptable subject area for the specific profession.	Yes
North Carolina	Convened April 29	Open but closed to the public		No changes	Yes
North Dakota	No regular session in 2020		<a href="#">Executive Order No. 2020-07- Governor Doug Burgum (R) has ordered all state agencies to identify regulatory statutes or rules that can be suspended to help ease this crisis.</a>	Grace period through 9/30/20	Yes
Ohio	Next voting session on April 28	Open, staff working from home			Yes
Oklahoma	Special session convened April 6	Open but closed to the public			Yes
Oregon	Adjourned sine die March 8	Open but closed to the public, and staff working from home		No changes	Yes

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Pennsylvania	House and Senate convened floor sessions using remote participation and voting week of March 23	Closed		Removed self-study limit	Yes
Puerto Rico	Adjourned until at least April 13				Yes, if it is equivalent to a C or higher for accounting and business courses. No minimum grade for general education courses
Rhode Island	Canceled session and committees through May 1				Yes
South Carolina	Reconvened May 12	Open but closed to the public		No changes	Yes
South Dakota	Adjourned sine die March 30	Open, staff working from home			Yes
Tennessee	Adjourned until June 1		<a href="#">Executive Order No. 15- Governor Bill Lee (R) issued an order to relieve regulatory burdens and free up the Executive Branch to more effectively respond to COVID-19.</a>	No; The continuing education rules in Tennessee do not limit the number of hours obtained through self-study and/or online learning methods, thereby allowing all 80 hours to be obtained using these distance learning methods,	Yes

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				with limited exceptions.	
Texas	No regular session in 2020	Open but closed to the public		90 day grace period (carry back)	Yes
Utah	Adjourned special session sine die April 23	Closed			Yes
Vermont	Quorum on April 8	Open but closed to the public, and staff working from home		No changes	Yes
Virginia	Adjourned sine die March 12. Veto session on April 22.	Open but closed to the public, and staff working from home			Yes
Washington	Adjourned sine die March 12	Open with limited staff, remainder working from home			Yes
West Virginia	Adjourned sine die March 7	Open, staff working from home		No changes	Yes
Wisconsin	Assembly adjourned in February				Yes

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Wyoming	Adjourned sine die March 12	Open with limited staff, remainder working from home			Yes

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