

## MARKUP

### RULE 13 CONTINUING EDUCATION

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#### 13.3 PROGRAMS WHICH QUALIFY

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(i) ~~For a holder of an active CPA license in multiple jurisdictions, continuing education courses accepted by the jurisdiction of residents will be accepted. However, minimum requirements prescribed in rule 13.2(a) must be met. A non-resident licensee seeking renewal of his or her license shall be determined to have met the CPE requirement by meeting the CPE requirements for renewal of a certificate/license in the state in which the licensee's principal place of business is located.~~

(1) All active licensees, regardless of residence, must complete 1 hour of Ethics CPE on Arkansas State Board of Public Accountancy specific rules and laws as authorized by Board Rule 13.2(a)(3).

(2) Non-resident licensees may be asked to demonstrate compliance with the CPE renewal requirements of the state in which the licensee's principal place of business is located through a CPE audit, as authorized by Board Rule 13.5(c).

(3) If a non-resident licensee's principal place of business state has no CPE requirements for renewal of a certificate/license, the non-resident licensee must comply with all Arkansas State Board of Public Accountancy CPE requirements for renewal of their Arkansas license.