326A.14 MOBILITY.

Subdivision 1. **Requirements.** (a) An individual whose principal place of business is not in this state shall be presumed to have qualifications substantially equivalent to this state's requirements and shall have all the privileges of licensees of this state without the need to obtain a license, if the person:

(1) holds a valid certificate, license, or permit to practice as a certified public accountant that was issued in another state and is in good standing to practice as a certified public accountant in that state;

(2) has a bachelor's degree or higher from an accredited postsecondary school with an accounting concentration or equivalent as determined by the board by rule; and

(3) has passed the Uniform CPA Examination.

(b) Notwithstanding any contrary provision of this chapter, an individual who offers or renders professional services, whether in person, by mail, telephone, or electronic means, under paragraph (a): (1) shall be granted practice privileges in this state; (2) is subject to the requirements in paragraph (c); and (3) is not required to provide any notice or other submission.

(c) An individual licensee of another state exercising the privilege afforded under this section and the firm which employs that licensee are deemed to have consented, as a condition of the grant of this privilege:

(1) to the personal and subject matter jurisdiction and disciplinary authority of the board;

(2) to comply with this chapter and the board's rules;

(3) to the appointment of the state board that issued the license as the licensee's agent upon whom process may be served in any action or proceeding by this board against the licensee; and

(4) to cease offering or rendering professional services in this state individually and on behalf of a firm in the event the license issued by the state of the individual's principal place of business is no longer valid or in good standing.

(d) An individual who has been granted practice privileges under this section who performs attest services as defined in section 326A.01, subdivision 2, clause (1), (4), or (5), for any entity with its headquarters in this state, may only do so through a firm which has obtained a permit under section 326A.05.

Subd. 2. **Use of title in another state.** A licensee of this state offering or rendering services or using the CPA title in another state is subject to the same disciplinary action in this state for which the licensee would be subject to discipline for an act committed in the other state. The board shall investigate any complaint made by the board of accountancy of another state.

History: *2001 c 109 art 1 s 16; 2008 c 195 s 31; 2020 c 83 art 1 s 81; 2025 c 39 art 4 s 16*