

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
AUTHORITY FOR ONLINE LICENSE REGISTRATION

Beginning with the 2015 license renewal period, in December 2014, The Mississippi State Board of Public Accountancy (MSBPA) prescribed the online MSBPA Licensing and Reporting System (LARS) as the only allowable method to renew, register, or reinstate a certified public accountant license, firm permit, and CPA-retired status, or to file a CPA examination application. The Board's authority for this requirement comes from the following Statute and the Board's Rules and Regulations as follows:

MISSISSIPPI PUBLIC ACCOUNTANCY STATUTES

§ 73-33-5 POWERS AND DUTIES OF BOARD; EXAMINATIONS; STANDARDS OF PRACTICE

The Mississippi State Board of Public Accountancy is hereby authorized with the following powers and duties:

. . . (f) To adopt and enforce such rules and regulations concerning certified public accountant examinee and licensee qualifications and practices and certified public accountant firm permits and practices as the board considers necessary to maintain the highest standard of proficiency in the profession of certified public accounting and for the protection of the public interest. . . .

AND:

§ 73-33-7 EXPENSES, HOW PAID; CERTIFICATE AND REGISTRATION FEES; EXEMPTIONS

*2) Except as provided in Section 33-1-39, **on or before January 1 of each year**, each holder of a certified public accountant license issued by the Mississippi State Board of Public Accountancy shall register and pay a reasonable annual registration fee in such amount as to be determined by the board. If any certified public accountant fails to register and pay the annual registration fee on or before January 1, notice of such default shall be sent to the certified public accountant by certified mail to the delinquent registrant's last known address as shown by the records of the board. The license of any certified public accountant who fails to register and pay the annual registration fee within ten (10) days after notice is given shall be automatically cancelled, and the board shall enter the cancellation on its records.*

AND:

Title 30 Part 1: Rules and Regulations of the Mississippi State Board of Public Accountancy.

Rule 2.3. Registration

*Rule 2.3.1. Each CPA license holder shall be required to register and to pay an annual registration fee on or before the first day of January each year. Application for **such registration shall be made on forms prescribed by the Board**, and the registration fee shall be determined under the Board's Schedule of Fees in effect as of the date of the application.*

Excerpt from Schedule of Fees (Last page of the Board Rules and Regulations) Effective 11/1/2015:

In addition to the renewal, application and other fees listed above, 3rd party service providers may charge: transaction fees for use of credit card or e-check; and "e-Government" fees for development and maintenance of websites and online licensing and database applications on behalf of the Board.

Effective November 1, 2015, the CPA license fee was set at \$110.00, which goes to MSBPA to renew your CPA license. The other charges totaling \$5.49, were charged by 3rd party service providers: \$2.49 credit card fee, \$2.00 for Mississippi E-Gov Fees, and \$1.00 to Mississippi Department of Information Technology Services.

You must complete your online renewal application and submit with the appropriate fees on or before January 1, 2016. **Licenses Expire December 31 of each year.**

CPA License Registration received after **January 1, 2016**, must be accompanied by a **\$150 late fee** in addition to the normal registration fee and the service fees charged by 3rd parties.

If your online renewal is not received on or before **February 19, 2016**, the Board will enter the default into its record. Notice of such default was sent by certified mail on **February 3, 2016**, to the last known address of record with ***automatic cancellation*** if registration is not received ***within ten days*** after notice is given.