

## **Title 30: Mississippi State Board of Public Accountancy**

### **Part 1: Mississippi State Board of Public Accountancy Rules and Regulations**

#### **Part 1 Chapter 2: Licenses and Practice Privileges**

##### **Rule 2.6. Reciprocity**

Rule 2.6.6. The Board shall evaluate each application and shall issue a reciprocal CPA license based on evidence of an active license in good standing in a substantially equivalent jurisdiction. If an applicant has an active license in a jurisdiction that is not substantially equivalent, the Board will consider issuing a reciprocal CPA license if the applicant's qualifications are substantially equivalent to those required to obtain a Mississippi original CPA license.

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##### **Rule 2.6. Reciprocity**

Rule 2.6.6. The Board shall evaluate each application and shall issue a reciprocal CPA license based on evidence of ~~one or more of the following qualifications:~~ an active license in good standing in a substantially equivalent jurisdiction. If an applicant has an active license in a jurisdiction that is not substantially equivalent, the Board will consider issuing a reciprocal CPA license if the applicant's qualifications are substantially equivalent to those required to obtain a Mississippi original CPA license.

~~(a) CPA In Public Practice: The applicant has experience in the practice of public accounting as a licensed CPA for four years in the ten years immediately prior to the date of submitting the application.~~

~~(b) Substantially equivalent.~~

~~(1) The applicant is substantially equivalent as defined State law in meeting the requirements; and~~

~~(2) The applicant is licensed in this principal place of business and that jurisdiction's requirements are substantially equivalent to the requirements as defined by these *Rules and Regulations* and State law.~~