

Mobility

Mobility is defined as the ability of a licensee to gain a practice privilege outside of their principal place of business without a license. The AICPA and NASBA (National Association of State Boards of Accountancy) began working on this issue in the 1990s through the concept of substantial equivalency, which was embedded in the UAA Third Edition. The goal was to have 40 uniform states by the year 2000. In reality, 31 states had adopted substantial equivalency by 2006; however, there is no uniformity in the way the states have adopted the concept. As a result, the AICPA and NASBA have proposed another revision to the Uniform Accountancy Act—specifically Sections 23, 7, and 14. The exposure draft comment period ended on May 15, 2007. To

view a copy of this Exposure Draft, please see the Society's website.

The revised Uniform Accountancy Act Exposure Draft includes four major points:

- No fees
- No notification
- No additional requirements
- CPA would submit to the jurisdiction of the state where he/she is practicing

An additional requirement has been added that firm licensure will be required if a firm performs an audit of an out-of-state entity which has its home office in that state.

At press time, the above map represents the developments in states across the nation. Tennessee was the first state in 2007 to enact the newly-proposed UAA provision to remove

the notification requirement and to subject the licensee to automatic jurisdiction in the state. Indiana has recently become the second state in 2007 to pass this legislation. Illinois and Texas are also moving forward with legislation. Mobility legislation has also been introduced in the following states: Hawaii, Maine, Missouri, Oklahoma, and Rhode Island.

On April 27, the Society and the WV Board of Accountancy sponsored a Mobility Town Hall. Kathy Eddy, representing the AICPA, and Ken Bishop, representing NASBA, participated in the meeting. Discussions are being held by the Society and also the WV Board of Accountancy regarding the issue of mobility.