

RULE 19 LICENSURE FOR ACTIVE DUTY SERVICE MEMBERS, RETURNING MILITARY VETERANS, AND SPOUSES

The following rules are promulgated under the authority of ACA 17-1-106.

19.1 TEMPORARY LICENSURE

Upon the Board's receipt of an application for full licensure, the Board will grant to the following individuals a temporary license while completing the application process for full licensure, if the individual is the holder in good standing of a CPA license from another U.S. jurisdiction:

- (1) An active duty military service member stationed in the State of Arkansas;
- (2) A returning military veteran applying within one (1) year of his or her discharge from active duty; or
- (3) The spouse of a person under (1) or (2) above.

Completing the application process for full licensure means either:

- 1) Approval of the application for full licensure by the Board; or
- 2) The expiration of any period of time permitted to seek judicial review of the denial of an application for full licensure or completion of any judicial review proceeding and any subsequent remand proceedings following judicial review, whichever is later.

19.2 EXPEDITED PROCESSING FOR FULL LICENSURE

The Board will give preference in the order of processing to applications for full licensure filed by the following individuals:

- (1) An active duty military service member stationed in the State of Arkansas;
- (2) A returning military veteran applying within one (1) year of his or her discharge from active duty; or
- (3) The spouse of a person under (1) or (2) above.

19.3 CONSIDERATION OF MILITARY TRAINING AND EXPERIENCE

When considering an application for full licensure from an active duty military service member stationed in the State of Arkansas or a returning military veteran applying within one (1) year of his or her discharge from active duty, the Board will:

- (1) Consider whether or not the applicant's military training and experience in the practice of accounting is substantially similar to the experience or education required for licensure.
- (2) Accept the applicant's military training and experience in the practice of accounting in lieu of experience or education required for licensure, if the Board determines that the military training and experience is a satisfactory substitute for the experience or education required for licensure.

19.4 EXTENSION OF EXPIRATION DATE OF LICENSE

(a) The license of an active duty military service member or spouse of an active duty military service member will not expire until one hundred (180) days following the active duty service member's or spouse's return from active deployment.

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