ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
ADMINISTRATIVE CODE

CHAPTER 30-X-3
REGISTRATION, ANNUAL PERMITS, BRANCH OFFICES

30-X-3-.04 Mobility – Practice Privilege For Nonresident Certified Public Accountants.

(1) A person who holds a valid active license in good standing as a certified public accountant in another state, who holds a minimum of a baccalaureate degree, if licensed after December 31, 2024, and whose principal place of business is not in this state shall have all the practice privileges of a certified public accountant in this state without the need to obtain a certificate, license, or permit or to notify or register with the Board and may offer or render professional services in this state in person or by mail, telephone, or electronic means, without any notice, fee, or other submission. No firm or office not located in this state, even if engaged in business in this state, shall be required to register as a firm with this Board.

(2) A person exercising the practice privilege granted in subsection (1) and any firm that employs the person, as a grant of the practice privilege, are deemed to consent to all of the following:

(a) The personal and subject matter jurisdiction and disciplinary authority of the Board and the courts of Alabama.

(b) Compliance with Alabama's accountancy laws and any Rules promulgated by the Board.

(c) That the person shall cease offering or rendering professional services under the practice privilege personally and on behalf of a firm, if the license of the person from the state by which the person was licensed as a certified public accountant when any professional services were offered or rendered, or began to be offered or rendered, pursuant to the practice privilege provided in this section, is no longer valid.

(d) To the appointment of any out-of-state board by which the person was licensed as a certified public accountant when any professional services were offered or rendered, or began to be offered or rendered, pursuant to the practice privilege provided in this section, to be his or her agent for the purpose of process in any action or proceeding by the Board in this state against the person.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-7, 34-1-10. **History:** Filed September 3, 1982. **Repealed and New Rule:** Filed November 18, 2009; effective December 23, 2009. **Amended:** Published August 31, 2026; effective October 15, 2026.