

**Sec. 20-280-25. Renewal of license and continuing professional education requirement**

(a) A license issued under chapter 389 of the general statutes shall be valid for a period of one year from January 1 to December 31. Each CPA and each public accountant who holds such a license shall annually apply for renewal of such license by December 31. An application for renewal which is filed electronically, postmarked or otherwise received after such December 31, but prior to February 1, shall be accepted as a late application for renewal. An application for renewal which is filed electronically, postmarked or otherwise received on or after such February 1 shall be rejected and the license shall lapse. As a condition precedent to renewal of such license, each applicant shall complete forty (40) hours of continuing professional education, complying with these regulations, during the period from July 1 through June 30, immediately preceding each such December 31, and shall report completion of such continuing education as required by these regulations by such December 31.

(b) Certified public accountants shall be exempt from the continuing professional education requirement for the initial period of July 1 to June 30 during which they were first licensed.

(c) Extensions, waivers or adjustments to the mandatory continuing professional education requirement may be granted for reasons of health certified by a physician, an extended active duty of armed forces or other good cause acceptable to the board.

(d) The holder of a certificate whose license has lapsed may reinstate his license by submission of an application on such form as the board may require which demonstrates that the applicant meets all requirements for renewal including continuing professional education requirements for the year immediately preceding the submission; provided that an applicant who has not held a valid license within five years prior to his application for reinstatement shall also meet such additional requirements, including but not limited to additional continuing professional education, as the board may impose.

(e) The holder of a certificate whose license has been reinstated, pursuant to the preceding subsection, during the months of January through July need not complete or report on the completion of any additional continuing professional education credits during the current continuing professional education year.

(f) The applicant for renewal of a license shall submit a signed application prescribed by the department, together with the fee prescribed by statute.

(g) Twenty hours of credit in excess of the minimum mandatory forty hours may be transferred from the preceding year to the subsequent year.

(h) Each license holder shall meet an ethics requirement of four hours every three years. Such requirement may be met through any course covering ethical behavior and the understanding of State and National Code of Conduct, Professional Conduct and State Licensing Regulations.

(Adopted effective March 19, 1996; Amended December 2, 2005; Amended February 11, 2019)