

**193A—9.1(542) Iowa CPA certificate necessary.** A person who holds a certificate or license to practice as a CPA in another state or a substantially equivalent designation from a foreign jurisdiction may apply to the board for an Iowa CPA certificate and has to do so if the person plans to establish the person's principal place of business as a CPA in Iowa.

[ARC 7685C, IAB 3/6/24, effective 4/10/24]