

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

**19.1 DEFINITIONS**

a) Uniformed service member means:

1) An active or reserve component member of the United States Air Force, United States Army, United States Coast Guard, United States Marine Corps, United States Navy, United States Space Force, or National Guard;

2) An active component member of the National Oceanic and Atmospheric Administration Commissioned Officer Corps; or

3) An active or reserve component member of the United States Commissioned Corps of the Public Health Service.

b) Uniformed service veteran means a former member of the United States uniformed services discharged under conditions other than dishonorable.

**19.12 EXPEDITED PROCESSING FOR FULL LICENSURE**

(A) 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-uniformed service member stationed in the State of Arkansas;
- (2) A returning military veteran applying-uniformed service veteran who resides in or establishes residency in the State of Arkansas; and for licensure within one year of his or her discharge from active-duty; or
- (3) The spouse of; a person identified under Rule 19.1(1) or 19.1(2).

(1) A person listed in (1) or (2) above;

(2) A uniformed service member who is assigned a tour of duty that excludes the uniformed service member's spouse from accompanying the uniformed service member and the spouse relocates to Arkansas; and

(3) A uniformed service member who is killed or succumbs to his or her injuries or illness in the line of duty if the spouse establishes residency in Arkansas.

(B) The Board shall grant such expedited licensure upon receipt of all of the following:

(1) Payment of applicable fees;

(2) An application showing the applicant meets the licensure requirements described in ACA § 17-12-301; and

(3) Evidence that the applicant is a qualified applicant under Rule 19.2(A).

**19.23 TEMPORARY LICENSURE DURING EXPEDITED LICENSURE PROCESS**

~~As part of the expedited process for full licensure set forth in Rule 19.1, upon the Board's receipt of an application for full licensure together with evidence that the applicant is the holder of a CPA or PA license in good standing from another U.S. jurisdiction, the Board will grant to an eligible applicant a temporary license while completing the application process:~~

~~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.~~

(A) The Board shall issue a temporary license immediately upon receipt of the application the other documentation required under Rule 19.2(B).

(B) The temporary license shall be effective for 90 days or until the Board determines whether the application meets the requirements described in ACA § 17-12-301 and ACA § 17-12-303.

### 19.34 CONSIDERATION OF MILITARY TRAINING AND EXPERIENCE

When considering an application for full licensure from ~~an active-duty military~~ a uniformed service member stationed in the State of Arkansas or a ~~returning military-uniformed service~~ 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.

### 19.45 EXTENSION OF EXPIRATION DATE OF LICENSE / CPE EXEMPTION

(a) The license of ~~an active-duty military~~ a deployed uniformed service member or spouse of ~~an active-duty military~~ a deployed uniformed service member will not expire until one hundred eighty (180) days following the ~~active-duty~~ uniformed service member's or spouse's return from active deployment. A full or partial exemption from continuing professional education requirements will be given for a deployed uniform service member or spouse until one hundred (180) days following the date of the uniformed service member's or spouse's return from deployment.