WEST VIRGINIA CODE: §30-9-12

§30-9-12. Certificate renewal; conditions of renewal.

(a) The board shall renew a certificate for a one-year period beginning on July 1, of each year after its issuance in accordance with renewal procedures and fees specified by rule: Provided, That an applicant for renewal of a certificate shall list on his or her application all states and foreign jurisdictions in which he or she has applied for or held an out-of-state certificate or foreign designation and any denial, revocation or suspension of an out-of-state certificate or foreign designation.

(b) The board shall require as a condition for the renewal of a certificate that each certified public accountant participate in continuing professional education in accordance with the requirements specified by rule, subject to the following exemptions and limitations:

(1) The board shall by rule exempt from the continuing professional education requirements set forth in this subsection any certified public accountant who does not perform or offer to perform any professional service to the public, either directly or indirectly through his or her employer.

(2) Any certified public accountant receiving the exemption from continuing professional education requirements must place the word "inactive" adjacent to his or her "CPA" title on any business card, telephone directory listing, letterhead or any other similar document or device, with the exception of the licensee's certificate on which the "CPA" title appears: Provided, That a certified public accountant receiving the exemption from continuing professional education requirements who has completely discontinued his or her performance of professional services, who has no active management or supervisory responsibilities in a firm, and who is at least sixty-two years of age is not required to place the word "inactive" or any other word adjacent to his or her "CPA" title on any business card, telephone directory listing, letterhead or any other similar document or device.

(3) The board may by rule phase in continuing professional education requirements over a period of three years for any certified public accountant who, as of July 1, 2001, has not been subject to continuing professional education requirements and who subsequently elects to perform or offers to perform any professional service to the public during a subsequent certificate renewal period within the three-year phase-in period.

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