

Revised January 1, 2024

CPAs & Mobility - Substantially Equivalent States

Incorporated by Rule [61H1-29.002](#), Florida Administrative Code

An active licensed CPA in good standing who does not have an office, pursuant to section [473.3141\(1\)\(a\)](#), Florida Statutes and defined by [Rule 61H1-20.001\(8\)](#) Florida Administrative Code, could practice in Florida without notification or fee. The following states are considered substantially equivalent:

Alabama*	Alaska	Arizona	Arkansas	California	Colorado
CNMI	Connecticut*	Delaware	District of Columbia	Georgia	Guam
Hawaii*	Idaho	Illinois*	Indiana	Iowa	Kansas*
Kentucky	Louisiana	Maine*	Maryland	Massachusetts	Michigan
Minnesota	Mississippi	Missouri	Montana*	Nebraska*	Nevada
New Hampshire	New Jersey	New Mexico	New York**	North Carolina	North Dakota
Ohio**	Oklahoma*	Oregon	Pennsylvania	Puerto Rico	Rhode Island
South Carolina	South Dakota	Tennessee	Texas	Utah	Virgin Islands
Virginia	Washington	West Virginia	Wisconsin	Wyoming	

*These are two-tier states. The first tier is examination; a certificate is issued when an applicant passes the examination, which does not allow the individual to practice as a CPA in their home state nor does it allow the individual to practice in Florida. The second tier is licensure; only those individuals who hold an active license to practice in their home state are eligible to practice in Florida without Florida licensure, pursuant to section [473.3141\(1\)\(a\)](#), Florida Statutes.

** These states currently meet the 3E pathway requirement for substantial equivalency under the UAA, and also have a legacy pathway to licensure that can apply in specific cases with explicit board approval. Individuals licensed or certified through one of these legacy pathways after 2012 do not automatically qualify as being substantially equivalent (SE) to the Uniform Accountancy Act (UAA) and are not eligible for mobility practice privileges in other SE states.