

**58-26a-304 Continuing education.**

- (1) As a condition precedent for a license renewal, each licensee shall, during each two-year licensure cycle or other cycle defined by rule, complete 80 hours of qualified continuing professional education in accordance with standards defined by rule.
- (2) If a renewal cycle is extended or shortened under Section 58-26a-303, the continuing education hours required for license renewal under this section shall be increased or decreased proportionally.
- (3)
  - (a) A licensee may request a waiver of the requirements of Subsection (1) for a period not exceeding three years by:
    - (i) submitting an application for waiver in a form approved by the division; and
    - (ii) demonstrating that the licensee will be engaged in activities or be subject to circumstances which prevent the licensee from meeting the requirements of Subsection (1) during the period of the waiver.
  - (b) An application for waiver shall be granted upon a showing of good cause.
  - (c) A licensee who is granted a waiver under this section shall complete 30 hours of continuing professional education within the six months immediately following the expiration of the waiver that includes at least 16 hours of continuing professional education focusing on auditing and accounting.

Amended by Chapter 265, 2008 General Session