193A—21.1(542) Overview and timing. Beginning July 1, 2009, out-of-state certified public accounting firms that maintain their principal place of business in a jurisdiction other than Iowa may practice public accounting in Iowa or for clients with a home office in Iowa without Iowa licensure if all of the conditions of Iowa Code section 542.20 and this chapter are satisfied.
[**ARC 7715B**, IAB 4/22/09, effective 7/1/09]