

**OCCUPATIONAL CODE (EXCERPT)**  
**Act 299 of 1980**

**339.729 License renewal; continuing education requirements.**

Sec. 729. (1) As a condition of license renewal, an individual licensee must successfully complete at least 40 hours of continuing education for each year of a license cycle. All of the following apply to the continuing education requirement described in this subsection:

(a) A licensee is not required to meet the continuing education requirements for a period of 12 months, beginning on the date of his or her original license.

(b) At least 8 of the 40 hours of continuing education for each year of a license cycle must be in the areas of auditing and accounting. However, the board shall not require completion of more than 8 hours of education in the areas of auditing and accounting in 1 year of a license cycle.

(c) Subject to subdivision (d), at least 2 of the 40 hours of continuing education for each year of a license cycle must be in the area of professional ethics. However, the board shall not require completion of more than 2 hours of education in the area of professional ethics in 1 year of a license cycle.

(d) The content of 1 hour of the 4 hours of continuing education in professional ethics required in a 2-year license cycle must be the statutes and administrative rules of this state applicable to public accountancy. A statewide professional association of certified public accountants approved by the department shall create the content for this 1 hour of professional ethics education.

(e) A licensee who earns more than the required 40 hours of continuing education in a year may carry over those excess hours to the next year, but not to any subsequent year, subject to all of the following:

(i) The maximum number of excess hours a licensee may carry over into the next year is 40 hours.

(ii) A licensee may not carry over more than 8 hours to meet the minimum accounting and auditing education requirements described in subdivision (b) for the next year.

(iii) A licensee may not carry over more than 2 hours to meet the minimum professional ethics requirement described in subdivision (c) for the next year.

(iv) A licensee may not carry over more than 1 hour of education in public accountancy described in subdivision (d) to meet the minimum ethics requirements for the next license cycle.

(f) Except as provided in subdivision (g), a nonresident licensee must certify in his or her renewal application that he or she has met the continuing education requirements under this subsection.

(g) A nonresident licensee who is applying for renewal of his or her license is considered to have met the continuing education requirements under this subsection if he or she meets the continuing education requirements for renewal of an individual license in the state in which his or her principal place of business is located. If the state in which a nonresident licensee's principal place of business is located does not have continuing education requirements for renewal of a license, the nonresident licensee must comply with all continuing education requirements for renewal of a license under this subsection.

(h) On request, a licensee must provide the department with 1 of the following, as applicable:

(i) For a licensee with a principal place of business located in this state, proof acceptable to the department that the licensee meets the continuing education requirements for license renewal in this state.

(ii) For a nonresident licensee, proof acceptable to the department, from the state board or other licensing authority in the licensing jurisdiction in which his or her principal place of business is located, that the nonresident licensee meets the continuing education requirements for license renewal in that licensing jurisdiction.

(2) Each licensed firm and sole practitioner that performs any of the following services shall participate in a peer review program established by rule of the department and approved by the board:

(a) Audit.

(b) Review.

(c) Compilations that are relied upon by third parties.

(3) An applicant for renewal shall submit to the department, on a form prescribed by the department and at the time of renewal, proof of peer review obtained within the 3 years immediately preceding the application.

(4) A firm or sole practitioner required to participate in a peer review program under this subsection shall notify the department within 30 days after receipt of a fail rating or second consecutive pass with deficiencies rating. Verbal testimony or documents, or both, pertaining to a peer review shall be considered confidential and shall be exempt from disclosure to the department, except in the case of a fail or second consecutive pass with deficiencies rating.

**History:** Add. 1997, Act 10, Imd. Eff. May 16, 1997;—Am. 2005, Act 278, Imd. Eff. Dec. 19, 2005;—Am. 2007, Act 1, Imd. Eff. Mar. 1, 2007;—Am. 2010, Act 215, Imd. Eff. Nov. 23, 2010;—Am. 2018, Act 81, Eff. June 17, 2018.

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Page 1

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