

**Title 30: Mississippi State Board of Public Accountancy**

**Part 1: Mississippi State Board of Public Accountancy Rules and Regulations**

**Part 1 Chapter 3: CPA Firm Permits**

**Rule 3.1. General Requirements**

Rule 3.1.3. CPA firm ownership.

(c) Any certified public accountant firm may include non-licensee owners provided that:

- (1) the firm designates a licensee of this state or licensee of another state where the firm is registered if qualifying for the practice privilege pursuant to Section 73-33-17 of the Mississippi Code of 1972, as amended, who is responsible for the proper registration of the firm and identifies that individual to the Board;

Source: Miss. Code Ann. § 73- 33-5 (f)