## Public Accountants - Individual Permit Holders

Individual permits to practice public accountancy as Public Accountants are issued under the authority of SDCL 36-20A-17 to those individuals who were issued public accountant licenses under the law in effect prior to July 1, 1984. The individual permit to practice, however, does not in itself authorize a person to practice public accountancy. SDCL 36-20A-27 and 36-20A-28 prohibit the practice of public accountancy by an individual unless the firm holds a permit to practice.

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