

## 2024 PROFESSIONAL LIABILITY PRACTICE GROUP ACCOUNTANTS MALPRACTICE STATUTES OF LIMITATION GUIDE

STATE	STATUTE(S)	LENGTH	DISCOVERY RULE	COMMENTS	ALFA CONTACT
AL	Ala. Code § 6-2-38; § 6-2-34	2 years (tort); 6 years (simple contract)	Does not apply	Statute of repose-20 years	Archie T. Reeves, Mobile, AL areeves@mcdowellknight.com Bob Girardeau & Jim Shaw, Birmingham, AL bgirardeau@huelaw.com; jshaw@huelaw.com
AK	A.S. § 09.10.070; § 09.10.053; § 09.10.100	2 years (tort); 3 years (contract); 10 years (fraud)	Applies		
AZ	A.R.S. 12-542; A.R.S. 12-548	2 years (tort); 6 years (contract)	Applies	No statute of repose	
AR	Ark. Code Ann. § 16-56-105	3 years	Does not apply absent concealment		Glenn S. Ritter, Rogers, AR gritter@wlj.com
CA	Code of Civil Proc. § 338, 339	2 years (tort/contract); 3 years (fraud)	Applies		Jennifer Saunders, Los Angeles, CA jsaunders@hbblaw.com
CO	CRS 13-80-101; 13-80-102	2 years (tort); 3 years (contract)	Applies		
CT	CT Gen. Stat 52-577	3 years	Does not apply	Statute of repose-3 years	Richard Tynan, Hartford, CT tynan@halloran-sage.com
DE	10 Del.C. § 8106	3 years	Applies		
DC	D.C. Code § 12-301(8); § 12-301(7)	3 years (tort and contract)	Applies		
FL	s.95.11(4)(a)	2 years	Applies		Ralph Marchbank, Sarasota, FL rmarchbank@dglawyers.com
GA	O.C.G.A. 9-3-25, 9-3-24; 9-3-33; 9-3-96.	4 years (negligence or oral contract); 6 years (written contract)	Does not apply.	Accrual upon time when claim can first be maintained, unless fraud, then accrual at time of discovery	Christine Mast, Atlanta, GA cmast@hpylaw.com
HI	HRS § 657-7; § 657-1	2 years (tort); 6 years (contract)	Applies		
ID	I.C. 5-219(4); 5-216; 5-217; 5-218(4)	2 years (tort); 5 years (written contract); 4 years (oral contract); 3 years (fraud-discovery rule)	Does not apply.	Accrual upon time of objective ascertainable damage.	Kevin Scanlan, Boise, ID kjs@sгаidaho.com
IL	735 ILCS 5/13-214.2	2 years; 5-year SOR	Applies		Joseph R. Marconi, Chicago, IL marconij@jbt.com
IN	IC 25-2.1-15.2	1 year from discovery; 3 years from performance of services	Does not apply.	Occurrence rule; accrual upon time when injury occurred. If plaintiff can prove discovery of malpractice would have been impossible during the three-year period of limitations from completion of work, pltf may be able to establish that application of the SOL is unconstitutional based upon recent rulings by the Indiana Supreme Court re medical malpractice statutes of limitations.	Carlos Vera, Crown Point, IN cvera@jbt.com Dina Cox, Indianapolis, IN dcox@lewiswagner.com
IA	IA Code Ann. § 614.1	5 years (oral contract, fraud and loss of property); 10 years (written contract)	Applies		Jason M. Casini, Des Moines, IA casini@whitfieldlaw.com
KS	K.S.A. §§ 60-513, 60-513, 60-511	2 years (tort); 10-year SOR; 5 years (written contract); 3 years (unwritten contract)	Applies	Procedure for convening a screening panel for professional malpractice cases after filed. § 60-3502	Hal D. Meltzer, Overland Park, KS meltzer@bscr-law.com
KY	Ky.Rev.Stat. § 413.245; § 413.090(2); § 413.120(1)	1 year (professional service malpractice in tort or contract); 5 years (contract not in writing); 15 years (contract in writing executed before July 15, 2014); 10 years (contract in writing executed after July 15, 2014)	Applies		Gene Vance, Lexington, KY gene.vance@skofirm.com
LA	La. Civil Code, Art. 3492; 3499	1 year (tort); 10 years (contract)	Applies		George Fagan, New Orleans, LA gfagan@leakeandersson.com
ME	Me. Rev. Stat. Ann. Tit. 14, § 752	6 years	Applies		Jonathan W. Brogan, Portland, ME jbrogan@nhdlaw.com
MD	MD Code Cts. & Jud. Proc. §5-101	3 years	Applies		Zachary Schlein, Baltimore, MD zschlein@semmes.com
MA	M.G.L. ch. 260, § 4	3 years	Applies		Alan E. Brown, Boston, MA abrown@morrisonmahoney.com
MI	MCL 600.5805(6). No statute of repose.	2 years	Applies		Jeffrey S. Hengeveld, Detroit, MI jhengeveld@plunkettcooney.com
MN	Minn. Stat. Ann. § 541.05	6 years	Does not apply		Stanley E. Siegel, Minneapolis, MN ssiegel@milanjohnson.com
MS	Miss. Code. Ann. § 15-1-49	3 years	Applies		

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MO	§ 516.120 R.S.Mo.	5 years; 3 years (wrongful death)			
MT	Mont. Code Ann. Sec. 27-2-204; 27-2-102 & 27-2-202	3 years (tort); 5 years (unwritten contract); 8 years (written contract)	Applies		
NE	Neb.Rev.Stat. §25-222	2 years from act or omission, with 1 year discovery under certain circumstances	Applies	Discovery provision applies only if act or omission could not be discovered during two-year limitation period. 10-year Statute of Repose	Randall L. Goyette; Lincoln, NE rgoyette@bayloreven.com
NV	NRS § 11.2075(1)	2 years (from date discovered); 4 years (after completion of services); or 4 years (after initial accounting report prepared)	Applies	Statute of Limitations will be determined by the earliest malpractice incident; Statute of Limitations is tolled for any period the accountant conceals the act. See NRS § 11.2075(2)	
NH	N.H. Rev. Stat. § 508:4	3 years	Applies		
NJ	N.J.S.A. 2A:14-1	6 years	Applies		Richard Granofsky, New York, NY rgranofsky@lskdnylaw.com
NM	NSMA 1978, § 37-1-4	4 years	Applies		
NY	NY CPLR 214(6)	3 years	Does not apply	New York applies a "continuous representative doctrine" which may toll the SOL. See Williams v. PricewaterhouseCoopers LLP, 9NY3d1 (2007)	Richard Granofsky, New York, NY rgranofsky@lskdnylaw.com
NC	N.C. Gen. Stat. § 1-15	3 years from last act of the professional giving rise to cause of action (subj. to ltd except.)	Does not apply (except in ltd. circumstances)	Statute of repose-4 years from last act of professional giving rise to the cause of action	Walter E. Brock, Jr., Raleigh, NC web@youngmoorelaw.com
ND	N.D.C.C. 43-02.2-18	2 years; 6-year SOR	Does not apply for 6-year limit		
OH	OH Rev. Code § 2305.11; § 2305.06; § 2305.07	1 year (tort); 6 years (oral contract); 15 years (written contract)	Applies		
OK	Okla. Stat. tit. 12, § 95(A)(3), § 95(A)(1) § 95(a)(2)	2 years (tort); 5 years (contract, if specified duties other than usual professional services); 3 years (oral agreements)	Applies		Paula J. Quillin, Tulsa, OK pquillin@tulsalawyer.com
OR	ORS 12.110(1); ORS 12.080(1)	2 years (tort); 6 years (contract) 10-year SOR	Applies	Parties by contract can change the contract-based statute of limitations	Nicholas E. Wheeler, Portland, OR nwheeler@cosgravelaw.com
PA	42 Pa. Cons. Stat. Ann. § 5524, § 5525	2 years (tort); 4 years (breach of contract)	Applies		Jacob Lehman, Philadelphia, PA lehmanj@ggmfirm.com
RI	G.L. 1956 § 9-1-14.1	3 years	Applies		
SC	S.C. Code Ann. § 15-3-530(5)	3 years	Applies		D. Jay Davis, Charleston, SC jdavis@yrcrlaw.com
SD	SDCL § 15-2-14.4	3 years; 4 years (IRS audit)	Does not apply.	Occurrence rule; accrual upon time when injury occurred.	
TN	Tenn. Code Ann. § 28-3-104	1 year	Applies	5-year statute of repose, except where there is fraudulent concealment on the part of the defendant, in which case the action or suit shall be commenced within one (1) year after discovery that the cause of action exists	Douglas Dooley & Alan Easterly, Chattanooga, TN doug.dooley@leitnerfirm.com; alan.easterly@leitnerfirm.com
TX	Tex. Civ. Prac. & Rem Code § § 16.003, 16.044	2 years (negligence); 4 years (breach of contract, fraud, fiduciary duty)	Applies		James Parker, San Antonio, TX jparker@namanhowell.com
UT	U.C.A. § 78B-2-307	4 years	Applies		
VT	12 V.S.A. § 511; 12 V.S.A. § 512(4)	6 years; 3 years (personal injury)	Applies		Mark Werle, Rutland, VT mfw@rsclaw.com
VA	Va. Code Ann. § 8.01-243; 245; 246	2 yrs (fraud); 5 yrs (written contract); 3 yrs (oral contract); 10 yrs (breach of fiduciary duty)	Applies		
WA	RCW 4.16.080; 4.16.040; RCW 19.86.120; RCW 4.16.080(4);(6)	3 years (tort/oral contract); 6 years (written contract); 4 years (Consumer Prot. Act); 3 years (fraud)	Does not apply.	Occurrence rule; accrual upon time when injury occurred.	Scott Cifrese, Spokane, WA scott.cifrese@paineamblen.com
WV	W.Va. Code § 55-2-6; 55-2-12	5 years (unwritten contract); 10 years (written contract); 2 years (tort)	Applies		
WI	Wis. Stat. § 893.66.	6 years	Applies		
WY	W.S. § 1-3-107	2 years	Applies		
	Civil Code #1964; 1968	1 year (tort); 15 years (contract)	Applies		