

| STATE | STATUTE(S) | LENGTH | DISCOVERY | 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 | Charles A. Stewart; Montgomery, AL cstewart@babco.com |
| AK | A.S. § 09.10.070; § 09.10.053; § 09.10.100 | 2 years (tort); 3 years (contract); 10 years (fraud) | Applies | | John T. Dalton; Seattle, WA jdalton@mhlseattle.com |
| AZ | A.R.S. 12-542; A.R.S. 12-548 | 2 years (tort); 6 years (contract) | Applies | No statute of repose | Jeffrey S. Hunter; Phoenix, AZ jhunter@rcdmlaw.com |
| AR | Ark. Code Ann. § 16-56-105 | 3 years | Does not apply absent concealment | | John Lile; Little Rock, AR jlile@wj.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 | | Erin K. Young, Esq.; Denver, CO younge@hallevans.com |
| 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 | | James W. Semple, Esq.; Wilmington, DE jsemple@morrisjames.com |
| DC | D.C. Code § 12-301(8); § 12-301(7) | 3 years (tort and contract) | Applies | | Ira H. Polon, Esq.; Washington, D.C. poloni@dicksteinshapiro.com |
| FL | s.95.11(4)(a) | 2 years | Applies | | Nichole M. Mooney; Orlando, FL NMooney@deanmead.com |
| GA | O.C.G.A. 9-3-25, 9-3-24; O.C.G.A. 9-3-33 | (negligence or oral contract) 4 years; written contract 6 years | Does not apply. | SOL begins on date of negligent act/breach of contract unless tolled by separate fraud of defendant. | T. Ryan Mock; Atlanta, GA mock@hptylaw.com |
| HI | HRS § 657-7; § 657-1 | 2 years (tort); 6 years (contract) | Applies | | Not Available |
| 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. | John T. Dalton; Seattle, WA jdalton@mhlseattle.com |
| IL | 735 ILCS 5/13-214.2 | 2 years; 5 year SOR | Applies | | Joseph R. Marconi; Chicago, IL marconij@jbt.com Beth Kamp Veath; Belleville, IL Bveath@bjpc.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. | Edward W. Hearn; Crown Point, IN hearne@jbltd.com |
| IA | IA Code Ann. § 614.1 | 5 years (oral contract, fraud and loss of property); 10 years (written contract) | Applies | | Bernard L. Spaeth, Jr.; Des Moines, IA Spaeth@whitfieldlaw.com |
| KS | K.S.A. § 60-513; § 60-511; § 60-512 | 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 | Thomas E. Rice, Esq.; Kansas City, MO rice@bscr-law.com |
| KY | Ky.Rev.Stat. § 413.245; § 413.090(2); § 413.120(1) | 1 year; 5 years (contract) | Applies | | Michael W. Hawkins (michael.hawkins@dinsmore.com) |
| LA | La.R.S. 37:105(B); La. R.S. 9:5604 | 1 year from discovery, subject to a 3 year bar date/cap or 90 days from final report by State Bd. Panel. | Applies | Discovery and cap period does not apply to fraud, individuals lacking capacity, or proceedings initiated by the State Bd. of CPAs | George Fagan; New Orleans, LA gfagan@leakeanderson.com |
| ME | Me. Rev. Stat. Ann. Tit. 14, § 752 | 6 years | Applies | | Jonathan W. Brogan; Portland, ME jbrogan@nhdlaw.com |
| MD | Md. Code Ann., Cts. & Jud. Proc. § 5-101 | 3 years | Applies | | James W. Bartlett, III; Baltimore, MD jbartlett@semmes.com |
| MA | M.G.L. ch. 260, § 4 | 3 years | Applies | | Doyle C. Valley; Boston, MA dvalley@morrismahoney.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, Esq.; Minneapolis, MN ssiegel@milanijohnson.com |
| MS | Miss. Code. Ann. § 15-1-49 | 3 years | Applies | | Terry R. Levy; Jackson, MS tlevy@danielcoker.com |
| MO | § 516.120 R.S.Mo. | 5 years | | Statute triggered when damages reasonably ascertainable. | Thomas E. Rice, Esq.; Kansas City, MO rice@bscr-law.com |
| 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 | | John Bolmer; Denver, CO bolmerj@hallevans.com |

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| NE | Neb Rev. Stat. §25-208 | 2 years | Applies | | Randall L. Goyette; Lincoln, NE rgoyette@baylorevnen.com |
| NV | NRS § 11.2075(1) | 2 years (from date discovered); 4 years (after completion of services) | Applies | | David Mortensen Chelsea Hueth; Las Vegas, NV Dmortensen@alversontaylor.com |
| NH | N.H. Rev. Stat. § 508:4 | 3 years | Applies | | Marc R. Scheer, Manchester, NH mscheer@wadleighlaw.com |
| 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 | | Alfred L. Green; Albuquerque, NM algreen@btblaw.com |
| 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) | Adam H. Cooper; Albany, NY acooper@carterconboy.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 | | Robert B. Stock; Fargo, ND rstock@vogellaw.com |
| OH | OH Rev. Code § 2305.11; § 2305.06; § 2305.07 | 1 year (tort); 6 years (oral contract); 15 years (written contract) | Applies | | Michael W. Hawkins michael.hawkins@dinsmore.com |
| 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 | | Stephen Lang; Providence, RI slang@hcc-law.com |
| SC | S.C. Code Ann. § 15-3-530(5) | 3 years | Applies | | D. Jay Davis; Charleston, SC jdavis@yclaw.com |
| SD | SDCL § 15-2-14.4 | 3 years; 4 years (IRS audit) | Does not apply. | Occurrence rule; accrual upon time when injury occurred. | Robert B. Stock; Fargo, ND rstock@vogellaw.com |
| 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 | Marc H. Harwell/Robert E. Carden; Chattanooga, TN marc.harwell@leitnerfirm.com rob.carden@leitnerfirm.com |
| TX | Tex. Civ. Prac. & Rem Code § § 16.003, 16.044 | 2 years (negligence); 4 years (breach of contract, fraud, fiduciary duty) | Applies | | J.K. Leonard/James Parker San Antonio, TX jkleonard@namanhowell.com jparker@namanhowell.com |
| UT | U.C.A. § 78B-2-307 | 4 years | Applies | | Heidi G. Goebel; Salt Lake City, UT heidi.goebel@chrisjen.com |
| VT | 12 V.S.A. § 511; 12 V.S.A. § 512(4) | 6 years; 3 years (personal injury) | Applies | | Mark F. 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 | | Matthew Green; Richmond, VA mgreen@morrismorris.com |
| 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. | John T. Dalton; Seattle, WA jtdalton@mhseattle.com |
| WV | W.Va. Code § 55-2-6.; 55-2-12 | 5 years (unwritten contract); 10 years (written contract); 2 years (tort) | Applies | | Edward J. George; Charleston, WV ejg@ramlaw.com |
| WI | Wis. Stat. § 893.66. | 6 years | Applies | | Not Available |
| WY | W.S. § 1-3-107 | 2 years | Applies | | Deborah M. Kellam; Cheyenne, WY kellamd@hallevans.com |
| INTERNATIONAL | | | | | |
| | Civil Code #1964; 1968 | 1 year (tort); 15 years (contract) | Applies | | Javier Gutierrez; Madrid, Spain jgutierrez@huigas.com |