

TRANSMITTAL SHEET FOR
NOTICE OF INTENDED ACTION

Control 30 Department or Agency Alabama State Board of Public Accountancy
Rule No. 30-X-4-.04
Rule Title: Passing Grade, Conditioned Subjects, Reexamination, Reapplication

 New X Amend Repeal Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety? No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare? Yes

Is there another, less restrictive method of regulation available that could adequately protect the public? No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree? No

Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule? No

Are all facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes

Does the proposed action relate to or affect in any manner any litigation which the agency is a party to concerning the subject matter of the proposed rule? No

Does the proposed rule have an economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975, and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Services Agency.

Signature of certifying officer *D. Boyd Busby*
D. Boyd Busby, CPA, Executive Director

Date November 17, 2021

(DATE FILED)
(STAMP)

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

NOTICE OF INTENDED ACTION

AGENCY NAME: The Alabama State Board of Public Accountancy

RULE NO. & TITLE: Section 30-X-4-.04: Passing Grade, Conditioned Subjects, Reexamination, Reapplication.

INTENDED ACTION: The Alabama State Board of Public Accountancy intends to amend Rule 30-X-4-.04.

SUBSTANCE OF PROPOSED ACTION: Rule will be amended to allow candidates to retake exam sections based on continuous testing opportunities.

TIME, PLACE, MANNER OF PRESENTING VIEWS: Interested persons may present their views in writing to the Executive Director of the Alabama State Board of Public Accountancy at any time until and including January 21, 2022 following the 30th day of November 2021, or, if requested in advance, by personally appearing at the Alabama State Board of Public Accountancy Board Meeting to be held at the Board's office, 770 Washington Ave, Montgomery, Alabama, 36104, at 10:00 a.m., January 21, 2022.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE: January 21, 2022.

CONTACT PERSON AT AGENCY:



D. Boyd Busby, CPA
Executive Director
Alabama State Board of Public Accountancy
PO Box 300375
Montgomery, AL 36130-0375
Phone: 334-242-5700

(b) the applicant passes the IQEX; and

(c) the applicant is a citizen of the United States, or, if not a citizen of the United States, a person who is legally present in the United States with appropriate documentation from the federal government; who is at least 19 years old; and who is of good moral character.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

History: Filed September 3, 1982. **Amended:** Filed July 8, 1985; March 17, 1989; January 31, 1991; and May 20, 1993.

Amended: Filed July 21, 1993; effective August 25, 1993.

Amended: Filed March 21, 1994; effective April 25, 1994.

Amended: Filed May 14, 1997; effective June 18, 1997. **Amended:**

Filed October 17, 2003; effective November 21, 2003. **Amended:**

Filed January 24, 2005; effective February 28, 2005. **Amended:**

Filed November 12, 2008; effective December 17, 2008. **Amended:**

Filed November 9, 2015; effective December 14, 2015. **Amended:**

Filed November 17, 2016; effective January 1, 2017. **Amended:**

Filed July 30, 2018; effective September 13, 2018.

30-X-4-.04 Passing Grade, Conditioned Subjects, Reexamination, Reapplication.

(1) The passing grade for each subject is 75.

(2) A candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for eighteen months from the actual date the candidate took that test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections.

(a) Candidates must pass all test sections of the Uniform CPA Examination (examination) within a rolling eighteen-month period, which begins on the date that the first test section(s) passed is taken.

~~(b) (b) Candidates are eligible to retake a test section as soon as testing results for the prior attempt for that section are released. [Subject][BB2] to 30-X-4-.04(2)(c), candidates cannot retake a failed test section(s) in the same examination window. A testing window is equal to a calendar quarter (Jan-Mar,~~

~~(c) Apr-Jun, Jul-Sep, Oct-Dec). Candidates will be able to test no less than two (2) months out of each testing window.~~

~~(d) _____~~
~~(e) If the examination testing guidelines are changed to eliminate the testing window limitation contained in _____ 30-X-4-.04(2)(b), a candidate would be eligible to retake a test section as soon as testing results for the prior attempt for that section are released.~~

~~(g)~~ (c) In the event all test sections of the examination are not passed within the rolling eighteen-month period, credit for any test section(s) passed outside the eighteen-month period will expire and that test section(s) must be retaken.

(3) A candidate shall retain credit for any and all test sections of an examination passed in another state if such credit would have been given, under then applicable requirements, if the candidate had taken the examination in this State.

(4) The Board may in particular cases extend the term of conditional credit validity notwithstanding the requirements of paragraphs (2), and (3), upon showing that the credit was lost by reason of circumstances beyond the candidate's control.

(5) A candidate shall be deemed to have passed the examination once a candidate holds at the same time valid credit for passing each of the test sections of the examination. For purposes of this section, credit for passing a test section is valid from the actual date of the testing event for that test section, regardless of the date the candidate actually receives notice of the passing grade.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

History: Filed September 3, 1982. **Amended:** Filed

August 10, 1990, and May 20, 1993. **Amended:** Filed

July 21, 1993; effective August 25, 1993. **Amended:** Filed

October 17, 2003; effective November 21, 2003. **Amended:** Filed

November 9, 2015; effective December 14, 2015. **Amended:** Filed

November 17, 2016; effective January 1, 2017. **Amended:** Filed

July 30, 2018; effective September 13, 2018. **Amended:** Filed

August 16, 2019; effective September 30, 2019. [Amended November 17, 2021.](#)

30-X-4-.05 Transfer Of Credits.

(1) A person who has passed parts of the Uniform CPA Examination (examination) under any state may be given credit by this Board for successfully passing those parts in accordance