

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-.03: Applications For Examination, Reexamination, And Reciprocal Certificate

INTENDED ACTION: The Alabama State Board of Public Accountancy intends to amend Rule 30-X-4-.03.

SUBSTANCE OF PROPOSED ACTION: Rule will be amended to allow for a reciprocal certificate and/or a temporary license for military spouses within 30 days of application.

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 September 16, 2022 following the 29th day of July 2022, or, if requested in advance, by personally appearing at the Broadway Event Space & Theater in Horton-Hardgrave Hall at Auburn University, 425 West Magnolia Ave, Auburn University, Alabama, 36849, at 10:00 a.m., September 26, 2022.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE: September 26, 2022

CONTACT PERSON AT AGENCY:



D. Boyd Busby, CPA
Executive Director
Alabama State Board of Public Accountancy
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TRANSMITTAL SHEET FOR
NOTICE OF INTENDED ACTION

Control 30 Department or Agency Alabama State Board of Public Accountancy
Rule No. 30-X-4-.03
Rule Title: Applications For Examination, Reexamination, And Reciprocal Certificate

 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 July 18, 2022

(DATE FILED)
(STAMP)

Chapter 30-X-4

Accountancy

December 14, 2015. **Amended:** Filed November 17, 2016; effective January 1, 2017. **Amended:** Filed July 30, 2018; effective September 13, 2018.

Amended: Published February 28, 2022; effective April 14, 2022.

30-X-4-.03 Applications For Examination, Reexamination, And Reciprocal Certificate.

(1) Applications for Examination and Reexamination

(a) Applications to take the Uniform CPA Examination (examination) must be made on a form provided by the Board and filed with the Board.

(b) An application will not be considered filed until the application fee and examination fee required by these rules and all required supporting documents have been received, including proof of identity as determined by the Board and specified on the application form, official transcripts and proof that the candidate has satisfied the education requirement.

(c) A candidate who fails to appear for the examination shall forfeit all application and examination fees charged.

(d) The Board or its designee will forward notification of eligibility for the computer-based examination to the National Association of State Boards of Accountancy's National Candidate Database

(2) Reciprocal Certificates.

(a) The Board shall issue a certificate to a holder of a certificate, license, or permit issued by another state upon a showing that--

1. 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.

2. The applicant completed the examination successfully. Successful completion of the examination means the applicant passed the examination in accordance with the rules of the other state at the time it granted the applicant's initial CPA certificate; and

3. The applicant--

(i) meets all current requirements in this State for issuance of a certificate at the time application is made; or

(ii) at the time of the issuance of the applicant's certificate in the other state, met all such requirements then applicable in this State; or

(iii) had, within the ten years immediately preceding the application, four years of experience outside of this State as a certified public accountant, after passing the examination upon which the applicant's certificate was based; or

(iv) For purposes of reciprocity, an applicant having a valid unrevoked license to practice as a Certified Public Accountant from any state and who is in compliance with the current Uniform Accountancy Act's CPA registration requirements shall be presumed to have qualifications substantially equivalent to this State's qualifications.

(3) Reciprocal Certificates For Select Individuals.

(a) The Board shall issue a certificate to a holder of a certificate, license, or permit issued by another state for select individuals as defined in 30-X-4-.03(2) within 30 days of application upon a showing that-

1. 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.

2. The applicant is considered a select individual of a spouse of any of the following:

(i)An active duty, reserve, or transitioning member of the United States Armed Forces, including the National Guard, or a surviving spouse of a service member who, at the time of his or her death, was serving on active duty, who is relocated to and stationed in the State of Alabama under official military orders. For the purposes of this section, a transitioning service member is a member of the United States Armed Forces, including the National Guard, on active duty status or on separation leave who is within 24 months of retirement.

(ii)An individual currently employed by the United States Department of Justice or any of its encompassed offices, agencies, institutes, and bureaus, including, but not limited to, the Federal Bureau of Investigation

(FBI), the U.S. Attorney's Office, the Bureau of Alcohol, Tobacco, Firearms, and Explosives (AFT), the Drug Enforcement Administration (DEA), and the United States Marshall Services (USMS), who is relocated to Alabama by order of their employer.

(iii)An individual currently employed at the National Aeronautics and Space Administration who is relocated to Alabama by order of their employer.

3. The applicant has not committed or participated in an act that would constitute grounds for refusal, suspension, or revocation of a professional license or certificate.

4. Has not been disciplined by an authorized entity or under investigation, in any jurisdiction, in relation to a professional license or certificate.

5. The applicant completed the examination successfully. Successful completion of the examination means the applicant passed the examination in accordance with the rules of the other state at the time it granted the applicant's initial CPA certificate; and

6. The applicant has a valid unrevoked license to practice as a Certified Public Accountant from any state and who is in compliance with the current Uniform Accountancy Act's CPA registration requirements shall be presumed to have qualifications similar to this State's qualifications.

7. If the Board cannot issue a certificate within 30 days of receiving the completed application from select individuals as defined in 30-X-4-.03(2), the Board will issue a temporary license that will be effective for 360 days while the Board deliberates the application to obtain a license in this state.

~~(3)~~ (4) Canadian Reciprocity. A chartered professional accountant in Canada may be issued a certificate to practice public accountancy in this State provided

(a) 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; and

(b) the applicant passes the International Uniform Certified Public Accountant Qualification Examination (IQEX); and

(c) if the applicant obtained licensure as a chartered professional accountant as a legacy candidate, the applicant must have previously been licensed as a chartered accountant by a Canadian province or territory

~~(4)~~ (5) _____ The Board shall issue a certificate to a holder of another foreign designation, provided that

(a) the International Qualifications Appraisal Board determines that the standards under which the applicant was licensed to engage in the practice of public accountancy or under which the applicant secured comparable authority are substantially equivalent;

(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. **Amended:**

Filed July, 18, 2022

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