

TRANSMITTAL SHEET FOR NOTICE OF INTENDED ACTION

Control: 30
Department or Agency: Alabama State Board of Public Accountancy
Rule No.: Chapter 30-X-2
Rule Title: Administration
Intended Action: Amend

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? No

To what degree?: N/A

Is the increase in cost more harmful to the public than the harm that might result from the absence of the proposed rule? NA

Are all facets of the rule-making 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, CPA (handwritten signature)
Donald Boyd Busby (typed name)

Date: Thursday, May 7, 2026

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

NOTICE OF INTENDED ACTION

AGENCY NAME: Alabama State Board of Public Accountancy

RULE NO. & TITLE: Chapter 30-X-2 Administration

INTENDED ACTION: Amend

SUBSTANCE OF PROPOSED ACTION:

This amendment updates when regular meetings of the Board are held and the date on the petition for declaratory ruling form.

TIME, PLACE AND MANNER OF PRESENTING VIEWS:

Alabama State Board of Public Accountancy  
770 Washington Ave, RSA Plaza Ste 226, Montgomery, AL 36104 at 10:00 AM, July 10, 2026.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Friday, July 10, 2026

CONTACT PERSON AT AGENCY:

D. Boyd Busby, CPA  
boyd.busby@asbpa.alabama.gov  
334-242-5709

*D. Boyd Busby, CPA*

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Donald Boyd Busby

(Signature of officer authorized  
to promulgate and adopt  
rules or his or her deputy)

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY  
ADMINISTRATIVE CODE

CHAPTER 30-X-2  
ADMINISTRATION

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30-X-2-.01      Meetings Quorum.

A meeting of the Board for the election of officers for the ensuing year shall be held annually. Other regular meetings shall be held in January, May, September, and ~~September~~November, and special meetings shall be held on call of the Chair or on request of three or more members of the Board. A majority of the Board shall be a quorum and may exercise the powers and perform the duties devolving on the Board.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §34-1-3.

**History:** Filed September 3, 1982. **Amended:** Filed May 14, 1996; effective June 18, 1996. **Amended:** Filed March 27, 2018; effective May 11, 2018. **Amended:** Published September 30, 2020; effective November 14, 2020. **Amended:** Published July 31, 2024; effective September 14, 2024. **Amended: Published ; effective** .

**30-X-2-.02      Duties Of Chair And Vice Chair.**

The Chair shall preside at all meetings and shall perform such other duties as the Board may direct. In the absence of the Chair, the Vice Chair shall perform the duties of the Chair.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §34-1-3.

**History:** Filed September 3, 1982. **Amended:** Filed May 14, 1996; effective June 18, 1996.

**30-X-2-.03      Secretary's Duties.**

The Secretary shall keep a complete and comprehensive record of the meetings of the Board.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §34-1-3.

**History:** Filed September 3, 1982. **Amended:** Filed January 23, 2004; effective February 27, 2004.

**30-X-2-.04      General Description Of Organization And Operation.**

The Board is an independent agency of the State of Alabama. All costs of operating the Board, including administrative, secretarial, clerical, and investigative, are paid from legislative appropriation of fees collected by the Board. The Attorney General and his assistants provide legal services to the Board.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985.

**30-X-2-.05        Rules Of Order.**

All proceedings of the Board shall be governed by Roberts Rules of Order, except during disciplinary hearings and except where otherwise provided in these rules.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985.

**30-X-2-.06        Questions Of Procedure And Evidence.**

The Chair of the Board shall, in accordance with these rules, rule upon questions of procedure and, in the event that evidence is taken, on the admissibility of that evidence. The decision of the Chair shall be final.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985. **Amended:** Filed May 14, 1996; effective June 18, 1996.

**30-X-2-.07        Voting.**

All Board members, including the Chair, are entitled to vote and are entitled to make or second motions. A majority of those members of the Board present and voting on any matter shall decide that matter before the Board, except on procedural and evidentiary matters which are provided for in Rule 30-X-2-.06 and except as to decisions in disciplinary proceedings, where majority vote of the Board as a whole is required for disciplinary action. The Chair shall vote as a member of the Board and his/her vote shall count no more than the vote of any other member, except that in the event of a tie vote the Chair shall vote again to break the tie.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985. **Amended:** Filed May 14, 1996; effective June 18, 1996.

**30-X-2-.08      Use Of Forms.**

All applications and requests for which the Board has prescribed a form must be made on the prescribed form. Forms used by the Board may be acquired from the Executive Director.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985.

**30-X-2-.09      Executive Director.**

The Board shall select an Executive Director who shall be responsible for the administration of Board policy. The Executive Director is designated as agent for the Board for service of legal process upon the Board except as otherwise provided by law. All correspondence to the Board, including requests for information and all submissions and other requests, should be made to the Executive Director at the Board's headquarters as follows:

Location:

Executive Director  
Alabama State Board of Public Accountancy  
RSA Plaza, Suite 226  
770 Washington Avenue  
Montgomery, Alabama 36104

Mailing Address:

Executive Director  
Alabama State Board of Public Accountancy  
P. O. Box 300375  
Montgomery, Alabama 36130-0375

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985. **Amended:** Filed May 14, 1997; effective June 18, 1997. **Amended:** Filed November 17, 2016; effective January 1, 2017.

**30-X-2-.10      Records.**

(1) "Public record" for the purpose of these rules means all Board records which are reasonably necessary to record the business and activities required to be done or carried on by the Board so that the status and condition of such business and activities can be known by the public. Records which do not constitute "public records" include, but are not limited to, those received by public officer in confidence, sensitive personnel and licensee records, complaints against licensees, and records the disclosure of which would be detrimental to the best interest of the public.

(2) Any person wishing to obtain copies of specific public records may request same by completing the Public Records Request Form located on the Board website for public records ([www.asbpa.alabama.gov/publicrecords](http://www.asbpa.alabama.gov/publicrecords)). Upon payment of the cost of retrieving and supplying, the requested records will be supplied by electronic means or by paper. The cost of retrieving and supplying the requested records shall be estimated and set from time to time by resolution of the Board and posted on the Board website.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985. **Amended:** Published October 31, 2023; effective December 15, 2023.

**30-X-2-.11      Employment Of Agents, Etc.**

The Board may employ investigators, inspectors, attorneys, consultants and any other agents and employees and assistants as may from time to time be necessary, and may use any other means necessary to bring about and maintain a rigid administration and enforcement of the Code and these rules.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985.

**30-X-2-.12      Directory Of Licensees.**

The Board shall maintain an annual directory listing all persons licensed by the Board. The directory shall contain the names of the members of the Board and all other information deemed proper by the Board. Copies of the directory, in an electronic format approved by the Board, shall be made available to licensees and the public on the Board's website.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985. **Amended:** Filed January 23, 2004; effective February 27, 2004. **Amended:** Filed November 17, 2016; effective January 1, 2017. **Amended:** Published May 28, 2021; effective July 12, 2021.

**30-X-2-.13      Declaratory Rulings.**

(1) The Board may issue declaratory rulings to any person substantially affected by a rule with respect to the validity of the rule, with respect to the applicability to any person, property, or state of facts of any rule or statute enforceable by the Board, with respect to the meaning and scope of any order of the Board. Such rulings shall be issued providing the following criteria are met:

(a) The petitioner shows that he/she is substantially affected by the rule in question,

(b) Sufficient facts are supplied in the request to permit the Board to make a valid determination,

(c) The request arises from an actual question or controversy.

(2) A petition for a declaratory ruling shall be submitted in the following form: (See form at end of chapter).

(3) Such rulings will be made in accordance with the Alabama Administrative Procedure Act, Code of Ala. 1975, §41-22-11.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985.

PETITION FOR DECLARATORY RULING

On Rule No. \_\_\_\_\_

1. Petitioner

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

2. All rules or statutes that may be involved in the petition, if known:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Clear and concise statement of the precise factual situation involved:

\_\_\_\_\_  
\_\_\_\_\_

4. The exact question to which an answer is desired:

\_\_\_\_\_

5. The reason for submitting the petition:

\_\_\_\_\_  
\_\_\_\_\_

6. Full disclosure of the petitioner's interest:

\_\_\_\_\_  
\_\_\_\_\_

7. Statement as to whether the petitioner's case is presently under consideration by the Board of Public Accountancy or in any pending proceeding:

\_\_\_\_\_  
\_\_\_\_\_

8. Affidavit Certification:

Signature of Petitioner

\_\_\_\_\_

Sworn to and subscribed before me this the \_\_\_\_\_ day of \_\_\_\_\_, 1920.

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Notary Public

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Amended: Published ; effective .