



THE STATE
of **ALASKA**
GOVERNOR BILL WALKER

**Department of Commerce, Community,
and Economic Development**

DIVISION OF CORPORATIONS, BUSINESS AND
PROFESSIONAL LICENSING

P.O. Box 110806
Juneau, AK 99811-0806
Main: 907.465.2550
Fax: 907.465.2974

July 27, 2015

Dear licensees and interested parties:

Alaska's professional licensing statutes (AS 08.01.065) require the Division of Corporations, Business and Professional Licensing (CBPL) to "annually review each fee level to determine whether the regulatory costs of each occupation are approximately equal to fee collections related to that occupation." Alaska's licensing fee statutes go on to say, "If the review indicates that an occupation's fee collections and regulatory costs are not approximately equal, the department shall calculate fee adjustments and adopt regulations...to implement the adjustments."

The Board of Public Accountancy reviewed the fee structure at its May 2015 meeting and supported an increase to the fees of twenty percent (20%). The Division considered the Board's recommendation and proposes a slightly greater increase in fee amounts in order to comply with the statute above, as well as to continue to deliver its current level of service for the public accountancy licensing program. A breakdown of the proposed fees is enclosed and located on the Board's web page at professionallicense.alaska.gov/boardofpublicaccountancy.

This fee proposal is entering a public comment period. The division encourages all licensees and interested parties to comment on this proposal through the division's Regulations Specialist, whose contact information is enclosed on the public notice. After the comment period closes and the division reviews all comments received, the division may adopt the regulation as drafted, may amend a proposed fee, or may withdraw the regulations in part or in its whole.

All comments received will be reviewed and taken into consideration prior to adopting the final regulations. The final decision will result in the fee to be implemented during this fall's license renewal.

Follow the instructions enclosed to make written comments during the public comment period. Comments must be addressed to Jun Maiquis, Regulations Specialist, PO Box 110806, Juneau, AK 99811 or jun.maiquis@alaska.gov.

Sincerely,

A handwritten signature in cursive script, appearing to read "Janey Hovenden".

Janey Hovenden
Director

Encl.

**OCCUPATIONAL LICENSING FEES CHARGED TO PROFESSIONS
REGULATED BY THE BOARD OF PUBLIC ACCOUNTANCY:
NOTICE OF PROPOSED REGULATIONS CHANGES
DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT**

BRIEF DESCRIPTION: The Department of Commerce, Community, and Economic Development proposes to change occupational license fees charged to accountants, partnerships, corporations, limited liability companies, and other legal entities.

The Department of Commerce, Community, and Economic Development (Department) proposes to adopt regulation changes in Title 12, Chapter 02 of the Alaska Administrative Code, dealing with occupational licensing fees for professions regulated by the Board of Public Accountancy, including the following:

12 AAC 02.340, Board of Public Accountancy, is proposed to be changed to alter the application, license, renewal, registration, permit, examination, and reexamination fees for accountants, partnerships, corporations, limited liability companies, and other legal entities.

Under AS 08.01.065, the Department must establish fee levels so that the total amount of fees collected for an occupation approximately equals the actual regulatory costs for the occupation. The Department has reviewed the income and expenses for the occupational licensing program for the Board of Public Accountancy and proposes fee changes that reflect, to the extent possible, the actual costs of the activities related to the program.

You may comment on the proposed regulation changes, including the potential costs to private persons of complying with the proposed changes, by submitting written comments to Jun Maiquis, Regulations Specialist, Division of Corporations, Business and Professional Licensing, P.O. Box 110806 Juneau, AK 99811-0806. Additionally, the Department will accept comments by facsimile at (907) 465-2974 and by electronic mail at jun.maiquis@alaska.gov. Comments may also be submitted through the Alaska Online Public Notice System, by accessing this notice on the system at <http://notice.alaska.gov/177689>, and using the “comment” link. **The comments must be received no later than 4:30 p.m. on August 31, 2015.**

You may submit written questions relevant to the proposed action to Jun Maiquis, Regulations Specialist, Division of Corporations, Business and Professional Licensing, P.O. Box 110806 Juneau, AK 99811-0806 or by e-mail at jun.maiquis@alaska.gov. **The questions must be received at least 10 days before the end of the public comment period.** The Department will aggregate its response to substantially similar questions and make the questions and response available on the Department’s website at <https://www.commerce.alaska.gov/web/cbpl/ProfessionalLicensing/BoardofPublicAccountancy.aspx> or on the Alaska Online Public Notice System. The Department may, but is not required to, answer written questions received after the 10-day cut-off date and before the end of the comment period.

If you are a person with a disability who needs a special accommodation in order to participate in this process, please contact Jun Maiquis at (907) 465-2537 no later than August 24, 2015 to ensure that any necessary accommodations can be provided.

For a copy of the proposed regulation changes, contact Jun Maiquis at the address or phone number above, or go to <https://www.commerce.alaska.gov/web/portals/5/pub/CPA-Fees-2015.pdf>

After the public comment period ends, the Department will either adopt these or other provisions dealing with the same subject, without further notice, or decide to take no action on them. The language of the final regulations may be different from that of the proposed regulations. **You should comment during the time allowed if your interests could be affected.** Written comments and questions received are public records and are subject to public inspection.

Statutory Authority: AS 08.01.065; AS 08.04.495

Statutes Being Implemented, Interpreted, or Made Specific: AS 08.01.065; AS 08.04.495

Fiscal Information: The proposed regulation changes are not expected to require an increased appropriation.

DATE: 7/27/15

/s/
Jun Maiquis, Regulations Specialist
Division of Corporations, Business and
Professional Licensing

For each occupation regulated under the Division of Corporations, Business and Professional Licensing, the Division keeps a list of individuals or organizations who are interested in the regulations of that occupation. The Division automatically sends a Notice of Proposed Regulations to the parties on the appropriate list each time there is a proposed change in an occupation's regulations in Title 12 of the Alaska Administrative Code. If you would like your address added to or removed from such a list, please send your request to the Division of Corporations, Business and Professional Licensing at the address above and include your name, address, and the occupational area in which you are interested.

**OCCUPATIONAL LICENSING FEES CHARGED TO PROFESSIONS
REGULATED BY THE BOARD OF PUBLIC ACCOUNTANCY:
ADDITIONAL REGULATIONS NOTICE INFORMATION
(AS 44.62.190(d))**

1. **Adopting agency:** Department of Commerce, Community, and Economic Development – Division of Corporations, Business and Professional Licensing.
2. **General subject of regulation:** Occupational licensing fees.
3. **Citation of regulation:** 12 AAC 02.340.
4. **Department of Law file number:** To be assigned.
5. **Reason for the proposed action:** Compliance with state statute.
6. **Appropriation/Allocation:** Corporations, Business and Professional Licensing – #2360.
7. **Estimated costs in the aggregate to comply with the proposed action to:**
 - a. **Private Persons:** \$15 – \$300 per applicant.
 - b. **Other State Agencies:** None known.
 - c. **Municipalities:** None known.
8. **Cost of implementation to the state agency and available funding (in thousands of dollars):**
No costs are expected in FY 2016 or in subsequent years.
9. **The name of the contact person for the regulations:**
Sara Chambers, Professional Licensing Operations Manager
Division of Corporations, Business and Professional Licensing
Department of Commerce, Community, and Economic Development
Telephone: (907) 465-2144
E-mail: sara.chambers@alaska.gov
10. **The origin of the proposed action:** Division of Corporations, Business and Professional Licensing.
11. **Date:** 7/27/15 **Prepared by:** /s/
Jun Maiquis, Regulations Specialist

Chapter 02. General Occupational Licensing Functions.

(Words in **boldface and underlined** indicate language being added; words [CAPITALIZED AND BRACKETED] indicate language being deleted.)

12 AAC 02.340 is amended to read:

12 AAC 02.340. Board of Public Accountancy. The following fees are established for accountants, partnerships, corporations, limited liability companies, and other legal entities:

(1) nonrefundable application fee for

(A) initial license, permit, or practice privilege, **\$300** [\$100];

(B) **repealed** / / [INITIAL EXAMINATION, \$165];

(2) repealed 11/18/2006;

(3) certified public accountant license fee for all or part of the initial biennial license period, **\$390** [\$290];

(4) certified public accountant biennial active license renewal fee, **\$390** [\$290];

(5) certified public accountant biennial inactive license renewal fee, **\$245** [\$185];

(6) uncertified public accountant biennial license renewal fee, under AS 08.04.661, **\$200** [\$185];

(7) **uncertified public accountant biennial inactive license renewal fee, under AS 08.04.661, \$200;**

(8) partnership, corporation, limited liability company, or other legal entity registration and permit fee for all or part of the initial biennial registration period, **\$530** [\$310];

(9) [(8)] biennial partnership, corporation, limited liability company, or other legal entity permit renewal fee, **\$530** [\$310];

(10) [(9)] out-of-state practice privilege permit fee **for all or part of the initial**

biennial registration period, \$900 [\$600];

(11) biennial out-of-state practice privilege permit renewal fee, \$900

[(10) REEXAMINATION FEE:

(A) ONE SECTION, \$70;

(B) TWO SECTIONS, \$85;

(C) THREE SECTIONS, \$105;

(D) FOUR SECTIONS, \$120];

(12) [(11)] license reactivation fee, \$150;

(13) [(12)] delayed renewal penalty fee, [.] \$100. (Eff. 11/20/86, Register 100; am 10/1/88, Register 107; am 5/28/93, Register 126; am 11/3/95, Register 136; am 11/14/99, Register 152; am 6/21/2001, Register 158; am 12/16/2001, Register 160; am 3/25/2004, Register 169; am 11/18/2006, Register 180; am 1/1/2008, Register 184; am 11/30/2013, Register 208; am 12/29/2013, Register 208; am ____/____/____, Register ____)

Authority: AS 08.01.065 AS 08.04.495