

Rule Changes Beginning January 1, 2026

The Alaska State Board of Public Accountancy advises its licensees and those applying to become licensees of the statute/regulation changes that begin on January 1, 2026. Please see the revised regulation changes below.



150 semester hour requirement – repealed (effective January 1, 2026)

Alaska will no longer require 150 semester hours for licensure (Baccalaureate degree and accounting concentration still required).

Read the excerpt from HB121 below. Please note the capitalized/bracketed language is being removed.

*Section 1. AS 08.04.120(a) is amended to read:

- (a) The education and experience requirements for an applicant are a baccalaureate degree or its equivalent conferred by a college or university acceptable to the board [~~AND ADDITIONAL SEMESTER HOURS OR POST-BACCALAUREATE STUDY SO THAT THE TOTAL EDUCATIONAL PROGRAM INCLUDES AT LEAST 150 HOURS,~~] with an accounting concentration or equivalent as determined by the board by regulation to appropriate [,] and two years of accounting experience satisfactory to the board.

Important CPE requirement reminders/updates

All licensees with active status still need to:

- Keep in mind that 50 minutes of instruction equals 1 CPE credit
- Complete at least 20 hours per year of the licensing period
- Complete not less than 80 hours during the biennial (2-year) licensing period
- Complete at least 4 hours of ethics

Changes starting January 1, 2026:

- No more than 12 hours of CPE may be earned per day



12 AAC 04.300. HOURS OF CONTINUING EDUCATION REQUIRED.

- (a) Continuing education in this section must ensure that a licensee
- (1) maintains high professional accountancy standards;
 - (2) is up to date with current educational trends; and
 - (3) has obtained specific training required for a CPA to provide public accountancy services effectively and competently, applying the principles and concepts of public accountancy set out in AS 08.04.
- (b) An applicant must demonstrate to the board that continuing education completed in the concluding biennial licensing period as set out in 12 AAC 04.300 - 12 AAC 04.400 meets the requirements for continued education as set out in this section.
- (c) Except as provided in 12 AAC 04.430 and 12 AAC 04.440, an applicant for renewal of a license issued by the board under this chapter shall provide verification to the board that the applicant completed not less than 80 hours of approved continuing education during the concluding biennial licensing period. At least 20 hours of continuing education must have been completed for each year of the concluding biennial licensing renewal period. For a licensing period that begins on or after January 1, 2026, the applicant may not earn more than 12 hours of continuing education in a day.

Clarification: Some classes are multiple days, and the credits are earned when you complete the test, which means more than 12 CPE credits can be shown as complete for one day. The CPE tracking form has been updated to allow you to document the multi-day training programs and provide the number of credits earned.

12 AAC 04.310. COMPUTATION OF NONACADEMIC CONTINUING EDUCATION HOURS.

- (a) For the purposes of 12 AAC 04.300 - 12 AAC 04.440, 50 minutes of instruction constitutes one hour.
- (b) Repealed December 25, 2015.
- (c) Credit is given only for class hours and not for hours devoted to class preparation.

Rule Changes Beginning January 1, 2026 (continued)



Effective January 1, 2026 - AK will have firm mobility for firms with a principal place of business outside of AK and no office in AK.

Read the excerpt from HB121 below. Please note capitalized/bracketed language is being removed and bold/underlined language is being added.

*Sec. 5. AS 08.04.420(c) is amended to read:

- (c) An individual or firm that [WHO] may engage in the practice of public accounting in this state under [(a) OF] this section is not required to provide a notice to the board, to pay a fee to the board, or to submit documentation to the board in order to engage in the practice of public accounting in this state. The in-dividual or firm [PERSON] may engage in the practice of public accounting by mail, by telephone, by electronic means, or in person.

Residency requirement for future renewals

Renewal for the licensing period beginning January 1, 2028 will require verification of residency in Alaska or another State in the United States of America.

12 AAC 04.189. LICENSE RENEWAL.

- (a) To renew a license to engage in the practice of public accounting, a licensee must submit the applicable renewal fee required in 12 AAC 02.340 and a complete renewal application on a form provided by the department. The renewal application must include certification that the licensee
- (1) maintains all of the licensee's offices as required by AS 08.04.360 - 08.04.380;
 - (2) has met the continuing education requirements of 12 AAC 04.300 - 12 AAC 04.440;
 - (3) continues to comply with the requirements of AS 08. 04; and
 - (4) either
 - (A) has met the peer review requirements of 12 AAC 04 .600; or
 - (B) is exempt under 12 AAC 04.620 from compliance with peer review requirements of 12 AAC 04.600.
- (b) For a licensing period that begins on or after January 1, 2028, a foreign-educated applicant or applicant from a foreign jurisdiction shall provide
- (1) the certification required under (a)(1) - (4) of this section; and
 - (2) verification of residence in this state or a state other than this state; in this paragraph, "residence" has the meaning given in AS 01.10.055.

