

**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, **\$200** [\$300];

(B) repealed 10/18/2015;

(2) repealed 11/18/2006;

(3) certified public accountant license fee for all or part of the initial biennial license period, **\$300** [\$390];

(4) certified public accountant biennial active license renewal fee, **\$300** [\$390];

(5) certified public accountant biennial inactive license renewal fee, **\$200** [\$245];

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

(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;

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

(10) out-of-state practice privilege permit fee for all or part of the initial biennial

registration period, **\$800** [\$900];

(11) **biennial** [BIENNIAL] out-of-state practice privilege permit renewal fee,

**\$800;** [\$900]

(12) license reactivation fee, \$150;

(13) 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 10/18/2015, Register 216; am \_\_\_\_/\_\_\_\_/\_\_\_\_\_, Register \_\_\_\_\_)

**Authority:** AS 08.01.065 AS 08.04.495