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**OFFICE OF THE LIEUTENANT GOVERNOR
ALASKA**

MEMORANDUM

TO: Sara Chambers, Department of Commerce, Community and Economic Development

FROM: April Simpson, Office of the Lieutenant Governor 465.4081 

DATE: April 19, 2024

RE: Filed Permanent Regulations: Board of Public Accountancy

Board of Public Accountancy regulations re: Occupational Licensing Fees (12 AAC 02.340)

Attorney General File:	2024200006
Regulation Filed:	4/19/2024
Effective Date:	5/19/2024
Print:	250, July 2024

cc with enclosures: Colleen Bailey, Department of Law
Judy Herndon, LexisNexis
Sylvan Robb, Division Director
Alison Osborne, Regulations Specialist
Stefanie Davis, Regulations Specialist



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Law

CIVIL DIVISION

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April 18, 2024

The Honorable Nancy Dahlstrom
Lieutenant Governor
State of Alaska
P.O. Box 110015
Juneau, AK 99811-0015

Re: *12 AAC 02.340: Board of Public Accountancy - Occupational Licensing Fees*
Our file: 2024200006

Dear Lieutenant Governor Dahlstrom:

The Department of Law has reviewed the attached regulations of the Department of Commerce, Community and Economic Development against the statutory standards of the Administrative Procedure Act. Based upon our review, we find no legal problems. This letter constitutes the written statement of approval under AS 44.62.060(b) and (c) that authorizes your office to file the attached regulations. The regulations were adopted by the Department of Commerce, Community and Economic Development after the close of the public comment period.

The regulations update 12 AAC 02.340 to update language and fee requirements concerning legal entities overseen by the Board of Public Accountancy.

The February 26, 2024 public notice and April 8, 2024 order adopting changes both state that this action is not expected to require an increased appropriation. Therefore, a fiscal note under AS 44.62.060 is not required.

No technical corrections were necessary to conform the regulations in accordance with AS 44.62.060.

Sincerely,

TREG TAYLOR
ATTORNEY GENERAL

By: **Rebecca C. Polizzotto**
Rebecca C. Polizzotto
Chief Assistant Attorney General
Legislation, Regulations, and
Legislative Research Section

Digitally signed by
Rebecca C. Polizzotto
Date: 2024.04.18
16:01:49 -08'00'

RCP/bhp

CC w/enclosure: Stefanie Davis, Regulations Specialist
Department of Commerce, Community and Economic Development

Patty Burley, Assistant Attorney General
Department of Law

Brad Sharp, Assistant Attorney General
Department of Law

ORDER ADOPTING CHANGES TO
REGULATIONS OF THE DEPARTMENT OF COMMERCE,
COMMUNITY, AND ECONOMIC DEVELOPMENT

The attached two pages of regulations, dealing with occupational license fees for the Board of Public Accountancy to update language regarding firms, revise fees, and repeal the out-of-state practice privilege permit fees, are adopted and certified to be a correct copy of the regulation changes that the Department of Commerce, Community, and Economic Development adopts under the authority of AS 08.01.065, and AS 08.04.495 and after compliance with the Administrative Procedure Act (AS 44.62), specifically including notice under AS 44.62.190 and 44.62.200 and opportunity for public comment under AS 44.62.210.

This action is not expected to require an increased appropriation.

On the record, in considering public comments, the Department of Commerce, Community, and Economic Development paid special attention to the cost to private persons of the regulatory action being taken.

The regulation changes described in this order take effect on the 30th day after they have been filed by the lieutenant governor, as provided in AS 44.62.180.

DATE: 4/8/2024

DocuSigned by:



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Sylvan Robb, Director
Division of Corporations, Business and
Professional Licensing

for April Simpson

FILING CERTIFICATION

I, Nancy Dahlstrom, Lieutenant Governor for the State of Alaska, certify that on April
19, 2024 at 10:05am., I filed the attached regulations according to the provisions of
AS 44.62.040 – 44.62.120.



for Nancy Dahlstrom, Lieutenant Governor

Effective: May 19, 2024

Register: 250, July 2024

FOR DELEGATION OF THE LIEUTENANT GOVERNOR'S AUTHORITY

I, NANCY DAHLSTROM, LIEUTENANT GOVERNOR OF THE STATE OF ALASKA, designate the following state employees to perform the Administrative Procedures Act filing functions of the Office of the Lieutenant Governor:

April Simpson, Regulations and Initiatives Specialist

IN TESTIMONY WHEREOF, I have signed and affixed the Seal of the State of Alaska, in Juneau, on May 15th, 2023.



Nancy Dahlstrom

**NANCY DAHLSTROM
LIEUTENANT GOVERNOR**

The introductory language of 12 AAC 02.340 is amended to read:

12 AAC 02.340. Board of Public Accountancy. The following fees are established for **firms, as defined under AS 08.04.680, and** accountants [, PARTNERSHIPS, CORPORATIONS, LIMITED LIABILITY COMPANIES, AND OTHER LEGAL ENTITIES]:

...

12 AAC 02.340(8) is amended to read:

(8) **firm** [PARTNERSHIP, CORPORATION, LIMITED LIABILITY COMPANY, OR OTHER LEGAL ENTITY] registration and permit fee for all or part of the initial biennial registration period, **\$400** [\$530];

12 AAC 02.340(9) is amended to read:

(9) biennial **firm** [PARTNERSHIP, CORPORATION, LIMITED LIABILITY COMPANY, OR OTHER LEGAL ENTITY] permit renewal fee, **\$400** [\$530];

12 AAC 02.340(10) is repealed:

(10) repealed 5 / 19 / 2024;

12 AAC 02.340(11) is repealed:

(11) repealed 5 / 19 / 2024;

(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

Register 250, July 2024 PROFESSIONAL REGULATIONS

11/30/2013, Register 208; am 12/29/2013, Register 208; am 10/18/2015, Register 216; am

11/10/2021, Register 240; am 5 / 19 / 2024, Register 250)

Authority: AS 08.01.065 AS 08.04.495