

NOTICE OF PROPOSED CHANGES TO THE REQUIREMENTS AND PROCESS FOR LICENSE APPLICATIONS BY EXAMINATION AND BY RECIPROCITY, REMOVAL OF TEMPORARY LICENSES, CONTINUING EDUCATION HOURS, AND DEFINITIONS IN THE REGULATIONS OF THE ALASKA BOARD OF PUBLIC ACCOUNTANCY

BRIEF DESCRIPTION

The Board of Public Accountancy proposes to change regulations relating to the application process and requirements for licensure by examination, by reciprocity, by temporary military courtesy license, or as permitted under practice privilege, remove references to application for temporary licenses; update renewal requirements, continuing education hours; and to update definitions.

The Board of Public Accountancy (Board) proposes to adopt regulation changes in Title 12, Chapter 04 of the Alaska Administrative Code dealing with applications for licensure, and definitions, including the following:

1. **Article III. License and License Renewal Requirements (12 AAC 04.150 – 12 AAC 04.189)** is proposed to be amended to clarify the application process and clearly set out the requirements for licensure by examination, by reciprocity, by temporary military courtesy license, or as permitted under practice privilege, to include additional requirements for foreign-educated applicants; and administrative updates to remove unnecessary provisions.
2. **Article V. Permits and Practice Privileges (12 AAC 04.240 – 12 AAC 04.285)** is proposed to be amended to clarify when an individual is required to apply for licensure in the state.
3. **Article VI. Continuing Education. (12 AAC 04.300– 12 AAC 04.440)** is proposed to be amended adding a cap on the maximum number of continuing education hours obtainable in one day, not to exceed 12 hours in a day, effective as of the next licensing period starting January 1, 2026.
4. **Article VIII. Quality Review (12 AAC 04.600 – 12 AAC 04.690)** is proposed to be amended updating wording with current industry terminology, replacing all references to "quality review" with "peer review";
5. **Article IX. General Provisions (12 AAC 04.900 – 12 AAC 04.990)** is proposed to be amended to include a new section relating to the term "principal place of business"; and to provide a definition of "state".

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 Alison Osborne, Regulations Specialist, Division of Corporations, Business and Professional Licensing, P.O. Box 110806, Juneau, AK 99811-0806. Additionally, the Board will accept comments by facsimile at (907) 465-2974 and by electronic mail at RegulationsAndPublicComment@alaska.gov. Comments may also be submitted through the Alaska Online Public Notice System by accessing this notice on the system using the comment link. **The comments must be received not later than 4:30 p.m. on May 9, 2025.**

You may submit written questions relevant to the proposed action to Alison Osborne, Regulations Specialist, Division of Corporations, Business and Professional Licensing, P.O. Box 110806, Juneau, AK 99811-0806 and by e-mail at RegulationsAndPublicComment@alaska.gov. **The questions must be received at least 10 days before the end of the public comment period.** The Board will aggregate its response to substantially similar questions and make the questions and responses available on the Alaska Online Public Notice System and on the Board's website at <https://www.commerce.alaska.gov/web/cbpl/ProfessionalLicensing/BoardofPublicAccountancy.aspx>.

If you are a person with a disability who needs a special accommodation in order to participate in this process, please contact Alison Osborne at (907) 465-6826 or RegulationsAndPublicComment@alaska.gov not later than May 2, 2025 to ensure that any necessary accommodation can be provided.

A copy of the proposed regulation changes is available on the Alaska Online Public Notice System and by contacting Alison Osborne at (907) 465-6826, RegulationsAndPublicComment@alaska.gov, or at <https://www.commerce.alaska.gov/web/portals/5/pub/CPA-0824.pdf>.

After the public comment period ends, the Board will either adopt the proposed regulation changes or other provisions dealing with the same subject, without further notice, or decide to take no action. The language of the final regulation may be different from that of the proposed regulation. **You should comment during the time allowed if your interests could be affected.**

Statutory Authority: AS 08.04.070, AS 08.04.105, AS 08.04.110, AS 08.04.120, AS 08.04.130, AS 08.04.150, AS 08.04.195, AS 08.04.240, AS 08.04.420, AS 08.04.422, AS 08.04.425, AS 08.04.426, AS 08.04.450, AS 08.04.680.

Statutes Being Implemented, Interpreted, or Made Specific: AS 01.10.055, AS 08.01.100, AS 08.04.105, AS 08.04.110, AS 08.04.120, AS 08.04.195, AS 08.04.420, AS 08.04.422, AS 08.04.426, AS 08.04.450, AS 08.04.680.

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

For each profession 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 profession. Those on the list will automatically be sent a copy of all the Division notices of proposed regulation changes for that profession. To be added to or removed from the list, send a request to the Division of Corporations, Business and Professional Licensing at P.O. Box 110806, Juneau, AK 99811-0806, giving your name, the profession for which you would like to receive notices, and either your e-mail address or mailing address as you prefer for receiving notices.

DATE: April 9, 2025

/s/
Alison Osborne, Regulations Specialist
Division of Corporations, Business and
Professional Licensing

ADDITIONAL REGULATION NOTICE INFORMATION
(AS 44.62.190(d))

1. **Adopting agency:** Board of Public Accountancy - Department of Commerce, Community, and Economic Development, Division of Corporations, Business and Professional Licensing.
2. **General subject of regulation:** Requirements and procedures relating to licensure applications and definitions.
3. **Citation of regulation:** 12 AAC 04.151, 12 AAC 04.160, 12 AAC 04.165, 12 AAC 04.175, 12 AAC 04.180, 12 AAC 04.187, 12 AAC 04.189, 12 AAC 04.251, 12 AAC 04.300, 12 AAC 04.600, 12 AAC 04.620, 12 AAC 04.925, 12 AAC 04.990.
4. **Department of Law file number:** 2024200495
5. **Reason for the proposed action:** Update and clarification of current regulations; compliance with state statute.
6. **Appropriation/Allocation:** Corporations, Business and Professional Licensing – #2360.
7. **Estimated annual cost to comply with the proposed action to:**
A private person: None known.
Another state agency: None known.
A municipality: None known.
8. **Cost of implementation to the state agency and available funding (in thousands of dollars):** No costs are expected in FY 2025 or in subsequent years.
9. **The name of the contact person for the regulation:**
Corissa Hondolero, Executive Administrator
Alaska Board of Public Accountancy
Division of Corporations, Business and Professional Licensing
Department of Commerce, Community, and Economic Development
Telephone: (907) 269-4712
E-mail: cori.hondolero@alaska.gov
10. **The origin of the proposed action:** Staff of state agency.
11. **Date:** April 9, 2025 **Prepared by:** /s/
Alison Osborne
Regulations Specialist