

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

NOTICE OF INTENDED ACTION

AGENCY NAME: The Alabama State Board of Public Accountancy

RULE NO. & TITLE: 30-X-3-.04, Temporary Annual Permits

INTENDED ACTION: The Alabama State Board of Public Accountancy intends to amend Rule 30-X-3-.04.

SUBSTANCE OF PROPOSED ACTION: Rule 30-X-3-.04 will be amended to replace the Temporary Annual Permit process with a practice privilege for non-resident certified public accountants in accordance with the provisions of Act No. 2009-620. Beginning October 1, 2009, a CPA whose principal place of business is outside of Alabama may exercise all the privileges of Alabama CPAs without the need to obtain a license or pay a fee, if the individual holds an active permit, certificate or license which allows the person to engage in the practice of public accountancy as a CPA in another state. Out-of-state firms with no office in Alabama will not be subject to Alabama's firm registration requirements.

TIME, PLACE, MANNER OF PRESENTING VIEWS: Interested persons may present their views in writing to the Executive Director of the Alabama State Board of Public Accountancy at any time until and including Friday, November 13, 2009 following the 30th day of September 2009, or, if requested in advance, by personally appearing at the Alabama State Board of Public Accountancy, Suite 226, RSA Plaza, 770 Washington Avenue, Montgomery, Alabama 36104-3807 at 2:00 p.m., Monday, November 16, 2009.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:
November 16, 2009

CONTACT PERSON AT AGENCY:

J. Lamar Harris, CPA
Executive Director
Alabama State Board of Public Accountancy
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J. Lamar Harris, CPA
Executive Director

30-X-3-.04 Temporary Annual Permits Mobility - Practice Privilege for Nonresident Certified Public Accountants.

~~A nonresident certified public accountant must apply for the temporary annual permit as provided by Section 6 of the Act on or before January 1 of each year, on an application form provided by the Board. The annual registration fee should accompany the form. Such registration shall be renewed annually and shall be applicable for the calendar year. All holders of permits issued under this section shall abide by the same rules of professional conduct as required by the Board of holders of Alabama certificates. The issuance or reissuance of a temporary permit is within the discretion of the Board.~~

(1) A person who is licensed as a certified public accountant in another state whose principal place of business is not in this state shall have all the privileges of a certified public accountant in this state without the need to obtain a certificate, license, or permit or to notify or register with the Board and may offer or render professional services in this state in person or by mail, telephone, or electronic means, without any notice, fee, or other submission. No firm or office not located in this state, even if engaged in business in this state, shall be required to register as a firm with this Board.

(2) A person exercising the practice privilege granted in subsection (1) and any firm that employs the person, as a grant of the practice privilege, are deemed to consent to all of the following:

(a) The personal and subject matter jurisdiction and disciplinary authority of the Board and the courts of Alabama.

(b) Compliance with Alabama's accountancy laws and any Rules promulgated by the Board.

(c) That the person shall cease offering or rendering professional services under the practice privilege personally and on behalf of a firm, if the license of the person from the state by which the person was licensed as a certified public accountant when any professional services were offered or rendered, or began to be offered or rendered, pursuant to the practice privilege provided in this section, is no longer valid.

(d) To the appointment of any out-of-state board by which the person was licensed as a certified public accountant when any professional services were offered or rendered, or began to be offered or rendered, pursuant to the practice privilege provided in this section, to be his or her agent for the purpose of process in any action or proceeding by the Board in this state against the person.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-7, 34-1-10.

History: Filed September 3, 1982. **Amended:** Filed September 21, 2009.