

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

NOTICE OF INTENDED ACTION

AGENCY NAME: The Alabama State Board of Public Accountancy

RULE NO. & TITLE: Section 30-X-4-.07: Application And Examination Fees

INTENDED ACTION: The Alabama State Board of Public Accountancy intends to amend Rule 30-X-4-.07.

SUBSTANCE OF PROPOSED ACTION: Rule will be amended to allow the Board the option to waive or reduce the examination application fees and the reciprocal and transfer of credit application fees.

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 November 20, 2020 following the 30th day of September 2020, or, if requested in advance, by personally appearing at the Alabama State Board of Public Accountancy Board Meeting to be held at the Board's office, 770 Washington Ave, Montgomery, Alabama, 36104, at 10:00 a.m., Friday, November 20, 2020.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE: November 20, 2020.

CONTACT PERSON AT AGENCY:



D. Boyd Busby, CPA
Executive Director
Alabama State Board of Public Accountancy
PO Box 300375
Montgomery, AL 36130-0375
Phone: 334-242-5700

TRANSMITTAL SHEET FOR
NOTICE OF INTENDED ACTION

Control 30 Department or Agency Alabama State Board of Public Accountancy
Rule No. 30-X-4-.07
Rule Title: Application And Examination Fees

 New X Amend Repeal Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety? No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare? Yes

Is there another, less restrictive method of regulation available that could adequately protect the public? No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree? No

Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule? No

Are all facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes

Does the proposed action relate to or affect in any manner any litigation which the agency is a party to concerning the subject matter of the proposed rule? No

Does the proposed rule have an economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975, and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Services Agency.

Signature of certifying officer D. Boyd Busby
D. Boyd Busby, CPA, Executive Director

Date September 21, 2020

(DATE FILED)
(STAMP)

(b) a total of 27 semester hours or equivalent quarter hours in business courses (other than accounting courses) at the undergraduate or graduate level from among the following subject areas: economics; legal and social environment of business; business law; marketing; finance; organization, group, and individual behavior; quantitative applications in business; communication skills, and business ethics.

(4) In the event that a candidate passes all test sections of the examination but does not obtain the education requirements specified in this section within 36 months from the time all test sections are passed, the credit for all test sections will expire.

(5) A reciprocal certificate based on a certificate issued by another state may be issued without examination to an applicant who meets the qualifications in Rule 30-X-4-.03(2).

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

History: Filed September 3, 1982. **Amended:** Filed July 17, 1984; September 30, 1987; January 31, 1991. **Amended:** Filed March 21, 1994; effective April 25, 1994. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed November 9, 2015; effective December 14, 2015. **Amended:** Filed November 17, 2016; effective January 1, 2017. **Amended:** Filed July 30, 2018; effective September 13, 2018.

30-X-4-.07 **Application And Examination Fees.** Effective January 1, 2017, the non-refundable initial application fee for the Uniform CPA Examination (examination) shall be \$120.00. All subsequent applications to take the examination in whole or in part shall be submitted with a non-refundable application fee of \$75.00. The Board may approve a waiver or reduction of the CPA Examination application fees. The Board shall approve the fees for each section of the examination and will post these fees on the Board's website (www.asbpa.alabama.gov).

Examination fees must only be submitted for sections a candidate intends to schedule and sit for in the next six months because the authorization to test is only valid for six months after being approved. The non-refundable application fee for a Reciprocal Certified Public Accountant Certificate and Transfer of Credits shall be \$120.00 each. The Board may approve a waiver or reduction of the application fees for the Reciprocal Certified Public Accountant Certificate and Transfer of Credit. The application fee for a Reciprocal Certified Public Accountant Certificate shall be waived for a spouse of an active duty, reserve, or transitioning member of the United States Armed Forces, including the National Guard, or a surviving spouse of a service member who, at the time of his or her death, was serving

on active duty, who is relocated to and stationed in the State of Alabama under official military orders. For the purposes of this section, a transitioning service member is a member of the United States Armed Forces, including the National Guard, on active duty status or on separation leave who is within 24 months of retirement.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-3, 34-1-4.

History: Filed July 8, 1985. **Amended:** Filed July 9, 1987; May 20, 1993. **Amended:** Filed July 21, 1993; effective August 25, 1993. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed May 11, 2005; effective June 15, 2005. **Amended:** Filed May 12, 2006; effective June 16, 2006. **Amended:** Filed May 9, 2007; effective June 13, 2007. **Amended:** Filed May 6, 2008; effective June 10, 2008. **Amended:** Filed May 16, 2011; effective June 20, 2011. **Amended:** Filed November 9, 2015; effective December 14, 2015. **Amended:** Filed November 17, 2016; effective January 1, 2017. **Amended:** Filed July 30, 2018; effective September 13, 2018. **Amended:** [Filed September 21, 2020](#)

30-X-4-.08 **Cheating.**

(1) Cheating by a candidate in applying for, taking or subsequent to the Uniform CPA Examination (examination) will be deemed to invalidate any grade otherwise earned by a candidate on any test section of the examination and may warrant summary expulsion from the test site and disqualification from taking the examination for a specified period of time.

(2) For purposes of this Rule, the following actions or attempted activities, among others, may be considered cheating:

(a) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;

(b) Communicating by any means with other candidates inside or outside the test site or copying another candidate's answers while the examination is in process;

(c) Communicating by any means with others inside or outside the test site while the examination is in progress;

(d) Substituting of another person to sit in the test site in the stead of a candidate;