



THE STATE  
of **ALASKA**  
GOVERNOR BILL WALKER

**Department of Commerce, Community,  
and Economic Development**

DIVISION OF CORPORATIONS, BUSINESS AND  
PROFESSIONAL LICENSING

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July 27, 2015

Dear licensees and interested parties:

Alaska's professional licensing statutes (AS 08.01.065) require the Division of Corporations, Business and Professional Licensing (CBPL) to "annually review each fee level to determine whether the regulatory costs of each occupation are approximately equal to fee collections related to that occupation." Alaska's licensing fee statutes go on to say, "If the review indicates that an occupation's fee collections and regulatory costs are not approximately equal, the department shall calculate fee adjustments and adopt regulations...to implement the adjustments."

The Board of Public Accountancy reviewed the fee structure at its May 2015 meeting and supported an increase to the fees of twenty percent (20%). The Division considered the Board's recommendation and proposes a slightly greater increase in fee amounts in order to comply with the statute above, as well as to continue to deliver its current level of service for the public accountancy licensing program. A breakdown of the proposed fees is enclosed and located on the Board's web page at [professionallicense.alaska.gov/boardofpublicaccountancy](http://professionallicense.alaska.gov/boardofpublicaccountancy).

This fee proposal is entering a public comment period. The division encourages all licensees and interested parties to comment on this proposal through the division's Regulations Specialist, whose contact information is enclosed on the public notice. After the comment period closes and the division reviews all comments received, the division may adopt the regulation as drafted, may amend a proposed fee, or may withdraw the regulations in part or in its whole.

All comments received will be reviewed and taken into consideration prior to adopting the final regulations. The final decision will result in the fee to be implemented during this fall's license renewal.

Follow the instructions enclosed to make written comments during the public comment period. Comments must be addressed to Jun Maiquis, Regulations Specialist, PO Box 110806, Juneau, AK 99811 or [jun.maiquis@alaska.gov](mailto:jun.maiquis@alaska.gov).

Sincerely,

A handwritten signature in cursive script that reads "Janey Hovenden".

Janey Hovenden  
Director

Encl.

**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, **\$300** [\$100];

(B) **repealed** / / / [INITIAL EXAMINATION, \$165];

(2) repealed 11/18/2006;

(3) certified public accountant license fee for all or part of the initial biennial license period, **\$390** [\$290];

(4) certified public accountant biennial active license renewal fee, **\$390** [\$290];

(5) certified public accountant biennial inactive license renewal fee, **\$245** [\$185];

(6) uncertified public accountant biennial license renewal fee, under AS 08.04.661, **\$200** [\$185];

(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** [\$310];

**(9)** [(8)] biennial partnership, corporation, limited liability company, or other legal entity permit renewal fee, **\$530** [\$310];

**(10)** [(9)] out-of-state practice privilege permit fee **for all or part of the initial**

**biennial registration period, \$900** [\$600];

**(11) biennial out-of-state practice privilege permit renewal fee, \$900**

[(10) REEXAMINATION FEE:

- (A) ONE SECTION, \$70;
- (B) TWO SECTIONS, \$85;
- (C) THREE SECTIONS, \$105;
- (D) FOUR SECTIONS, \$120];

**(12)** [(11)] license reactivation fee, \$150;

**(13)** [(12)] 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 \_\_\_/\_\_\_/\_\_\_\_, Register \_\_\_\_)

**Authority:** AS 08.01.065 AS 08.04.495