State of California Office of Administrative Law

In re:

Board of Accountancy

Regulatory Action:

Title 16, California Code of Regulations

Adopt sections:

Amend sections: 70 Repeal sections:

NOTICE OF APPROVAL OF REGULATORY ACTION

Government Code Section 11349.3

OAL Matter Number: 2022-0607-01

OAL Matter Type: Regular (S)

In this rulemaking action, the Board amends its regulation to increase both the initial permit fee and the renewal permit fee from \$120 to \$280.

OAL approves this regulatory action pursuant to section 11349.3 of the Government Code. This regulatory action becomes effective on 10/1/2022.

Date: July 19, 2022

> Thanh Huynh Senior Attorney

For:

Kenneth J. Pogue

Director

Original: Patti Bowers, Executive Officer

Copy:

Deanne Pearce, Assistant

Executive Officer

STATE OF CALIFORNIA-OFFICE OF ADMINISTRATIVE LAW NOTICE PUBLICATION/REGULATI					-		
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California	RULEMAKING AUTHORITY Board of Accoun	tancy				AGENCY FILE NUMBER (IF ANY)	
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CALIFORNIA BOARD OF ACCOUNTANCY ORDER OF ADOPTION

Per agency The

Title 16, California Code of Regulations

§ 70. Fees.

- (a) Commencing July 1, 2016, tThe application fee for the computer-based Uniform Certified Public Accountant Examination shall be \$100 for issuance of the Authorization to Test to first-time applicants and \$50 for issuance of the Authorization to Test to repeat applicants.
- (b) Commencing July 1, 2016, tThe application fee for issuance of a certified public accountant certificate shall be \$250.
- (c) Commencing July 1, 2016, tThe application fee for registration as a partnership or as a corporation, including registration under a new name as a partnership or as a corporation, shall be \$150.
- (d) Commencing July 1, 2016, tThe fee for the initial permit to practice as a partnership, a corporation, or a certified public accountant shall be \$120\$280.
- (e) For licenses expiring after June 30, 2016, $t\underline{T}$ he fee for renewal of a permit to practice as a partnership, a corporation, a public accountant, or a certified public accountant shall be \$120\$280.
- (f) The fee for the processing and issuance of a duplicate copy of a certificate of licensure or registration shall be \$10.
- (g) The fee for processing and issuance of a duplicate copy of a registration, or permit or other form evidencing licensure or renewal of licensure shall be\$2.
- (h)(1) The fee for submission of a Practice Privilege Notification Form pursuant to Business and Professions Code Section 5096 with an authorization to sign attest reports shall be \$100.
 - (2) The fee for submission of a Practice Privilege Notification Form pursuant to Business and Professions Code Section 5096 without an authorization to sign attest reports shall be \$50.

- (3) This subsection shall be inoperative until January 1,2019.
- (i)(1) The fee to be charged a licensee for submission of an application for a license in a retired status pursuant to Section 15.1 shall be \$75.
 - (2) The fee to restore a license from a retired status to an active status shall be \$50.
- (j) By May 31, 2015, the Board shall conduct a review of its actual and estimated costs. Based on this review, the Board shall determine the appropriate level of fees for the initial permit to practice pursuant to subsection (d) and renewal of the permit to practice pursuant to subsection (e) in order to maintain the Board's contingent fund reserve balance at an amount equal to approximately three months of estimated annual authorized expenditures. If the Board determines that fees of less than \$120 are indicated, the Board shall fix the fees by regulation at the indicated amounts by July 1, 2016.

Note: Authority cited: Sections 5010 and 5134, Business and Professions Code. Reference: Sections 122, 163, 5070.1, 5096, <u>5130, 5131</u>, and 5134 Business and Professions Code.