## 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

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

<u>SUBSTANCE OF PROPOSED ACTION</u>: 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
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J/Lamar Harris, CPA Executive Director