



RULE-MAKING ORDER
(RCW 34.05.360)

CR-103 (10/1/89)
 Permanent Rule
 Emergency Rule

Agency: Board of Accountancy

(1) Date of adoption: May 21, 1993

(2) Purpose: General housekeeping - reorganizes WAC section numbering, corrects statute cite, and removes reference to another WAC section. (Previous cite WAC 4-25-191)

(3) Citation of existing rules affected by this order: New section WAC 4-25-740 CPA certificate and license
Repealed:
Amended:
Suspended:

(4) Authority for adoption:
Statute: RCW 18.04.215
Other Authority:

(5.1) **PERMANENT RULE ONLY**
Pursuant to notice filed as WSR 93.08.102 on April 7, 1993 (date).
Describe any changes other than editing from proposed to adopted version: None

(5.2) **EMERGENCY RULE ONLY**
Pursuant to RCW 34.05.350 the agency for good cause finds:
 (a) That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
 (b) That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding:

(5.3) Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?
 Yes No If yes, explain:

(6) Effective date of rule:
Permanent Rules **Emergency Rules**
 31 days after filing Immediately
 Other (specify) 07/01/93* Later (specify) _____
*(If less than 31 days after filing, specific finding in 5.3 under RCW 34.05.380(3) is required)

NAME (TYPE OR PRINT)
Carey L. Rader, CPA
SIGNATURE
Carey L. Rader
TITLE
Executive Director
DATE
5/24/93

CODE REVISER USE ONLY
CODE REVISER'S OFFICE
STATE OF WASHINGTON
MAY 27 1993
TIME 4:16 PM
WSR 93-12-067

NEW SECTION

WAC 4-25-740 CPA certificate and license. (1) Application for initial license to practice public accounting and for renewal of license pursuant to RCW 18.04.215 shall be made on a form provided by the board. Application for renewal of licenses and/or certificates shall be filed no later than March 31 of the year of expiration. Renewal of the license to practice public accounting is deemed to be renewal of the associated certificate.

(2) Application for renewal of license or certificate shall be accompanied by evidence satisfactory to the board that the applicant has complied with continuing professional education requirements pursuant to RCW 18.04.105(8).

(3) An application shall not be deemed to be completed until the applicable fees have been received and continuing education requirements have been met.

(4) Certificates and licenses expire on June 30 of every other year and have a duration of two years.

(5) Failure to file or complete an application for certificate or license renewal within the time required by board rule will result in delinquency fees.

(6) In those instances where the applicant for certificate or license renewal fails to file a complete application by June 30 of the year of expiration, the board may enter into an agreement with the applicant to renew the license or certificate under the following condition: The applicant agrees to stipulate that the certificate and license will be suspended effective September 30 of the year of renewal unless the applicant files a complete application with the board prior to that date.