

Title 1 WAC CODE REVISER, OFFICE OF THE

Chapters

1-21 Rule making.

Chapter 1-21 WAC RULE MAKING

WAC

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WAC 1-21-010 Preproposal statement of inquiry.

To solicit comments from the public as required by RCW 34.05.310 on a subject of possible rule making, but before a formal notice is filed under RCW 34.05.320, an agency shall complete and file with the code reviser's office a CR-101 form (Preproposal Statement of Inquiry). This requirement does **not** apply to all rule making. The exceptions are set forth in RCW 34.05.310(4).

The text of the new rule is neither required nor recommended at this stage, but if text is submitted for filing, it must meet the form and style requirements of WAC 1-21-110 through 1-21-130. The filing will appear in the Register in accordance with the schedule provided in WAC 1-21-040. Note that the CR-101 must be published at least thirty days before the CR-102 form (Proposed Rule Making) may be filed.

WAC sections proposed for expedited repeal under RCW 34.05.— (1995 c 403 s 701) should be listed by citation and caption only, either individually or by entire chapter, and filed between June 10th and June 30th of each year.

[Statutory Authority: RCW 1.08.110, 34.05.385, 34.08.020, 34.08.030, 34.05.310, 34.05.320 and 1995 c 403 §§ 701 and 704. 95-17-070, § 1-21-010, filed 8/17/95, effective 9/17/95. Statutory Authority: RCW 1.08.110, 34.05.385, 34.08.030 and 34.05.310 as amended by 1994 c 249 § 1. 94-12-075, § 1-21-010, filed 5/31/94, effective 6/9/94. Statutory Authority: RCW 34.05.385 and 34.08.030. 89-12-028 (Order 89-1), § 1-21-010, filed 5/31/89.]

WAC 1-21-020 Notice—Form, contents, numbers.

(1) An agency shall file notice of proposed rule making under RCW 34.05.320 with the code reviser's office on a CR-102 form (Proposed Rule Making). The agency must file the full text of the proposed rule along with the Notice form (RCW 34.08.020). This filing must be at least thirty days after the CR-101 form, if required, was published (RCW 34.05.310).

(2) The agency shall file the original and six copies of the notice package (form and text). The code reviser's office will keep the original and two copies and return four stamped copies to the agency. The joint administrative rules review committee has requested that the agency submit three

of these copies to the committee for purposes of legislative review. The agency should keep the remaining copy for its files.

[Statutory Authority: RCW 1.08.110, 34.05.385, 34.08.020, 34.08.030, 34.05.310, 34.05.320 and 1995 c 403 §§ 701 and 704. 95-17-070, § 1-21-020, filed 8/17/95, effective 9/17/95. Statutory Authority: RCW 34.05.385 and 34.08.030. 89-12-028 (Order 89-1), § 1-21-020, filed 5/31/89.]

WAC 1-21-040 Register material—Time for filing.

To permit sufficient lead time for the editorial, data capture, and printing process, material to be published in a particular issue of the Register must be in the physical possession of and filed in the code reviser's office according to the following schedule:

(1) If the material has been prepared and completed by the code reviser's Order Typing Service (OTS), by 12:00 noon on the fourteenth day before the distribution date of that issue of the Register; or

(2) If the material has been prepared by any means other than OTS and it contains:

(a) No more than 10 pages, by 12:00 noon on the fourteenth day before the distribution date of that Register; or

(b) More than 10 but less than 30 pages, by 12:00 noon on the twenty-eighth day before the distribution date of that Register; or

(c) 30 or more pages, by 12:00 noon on the forty-second day before the distribution date of that Register.

The code reviser's filing forms are not included in this page count, but all other material submitted for filing is counted for purposes of this section, excluding federal rules that are not published in the State Register.

[Statutory Authority: RCW 1.08.110, 34.05.385, 34.08.020, 34.08.030, 34.05.310, 34.05.320 and 1995 c 403 §§ 701 and 704. 95-17-070, § 1-21-040, filed 8/17/95, effective 9/17/95. Statutory Authority: RCW 1.08.110, 34.05.385, and 34.08.030. 91-22-006, § 1-21-040, filed 10/24/91, effective 1/1/92. Statutory Authority: RCW 34.05.385 and 34.08.030. 89-12-028 (Order 89-1), § 1-21-040, filed 5/31/89.]

WAC 1-21-050 Continuance. (1) Under RCW 34.05.325(5), an agency may continue a proceeding that has already started by establishing the later time and place on the record. No publication is required in the Register, but before filing the administrative order adopting the rule, the agency shall give notice of the continuance to the code reviser's office on a CR-102 form. If no substantial change is made in the proposal, the continuance is not subject to the 20-day publication requirement of RCW 34.05.320. Note that RCW 34.05.335(4) prohibits an agency from adopting a rule before the time established in the published notice.

(2) An agency may change the date or the location, or both, of a rule-making proceeding before the proceeding has begun if the agency gives adequate notice to the public through the same methods that were used for the original notice. Adequate notice for purposes of the State Register consists of filing the continuance notice on a CR-102 form with the code reviser in time for it to appear in a Register that will be distributed at least five days before the originally scheduled proceeding.

[Statutory Authority: RCW 1.08.110, 34.05.385, 34.08.020, 34.08.030, 34.05.310, 34.05.320 and 1995 c 403 §§ 701 and 704. 95-17-070, § 1-21-

050, filed 8/17/95, effective 9/17/95. Statutory Authority: RCW 34.05.385 and 34.08.030. 89-12-028 (Order 89-1), § 1-21-050, filed 5/31/89.]

WAC 1-21-170 Official forms. Agencies may obtain the following official forms from the code reviser's office upon request:

- (1) Form CR-101 Preproposal Statement of Inquiry
- (2) Form CR-101X Preproposal Statement of Inquiry (for expedited repeal only)
- (3) Form CR-102 Proposed Rule Making
- (4) Form CR-103 Rule-making Order
- (5) Form CR-104 Review of Previously Adopted Rules.

[Statutory Authority: RCW 1.08.110, 34.05.385, 34.08.020, 34.08.030, 34.05.310, 34.05.320 and 1995 c 403 §§ 701 and 704. 95-17-070, § 1-21-170, filed 8/17/95, effective 9/17/95. Statutory Authority: RCW 1.08.110, 34.05.385, 34.08.030 and 34.05.310 as amended by 1994 c 249 § 1. 94-12-075, § 1-21-170, filed 5/31/94, effective 6/9/94. Statutory Authority: RCW 34.05.385 and 34.08.030. 89-12-028 (Order 89-1), § 1-21-170, filed 5/31/89.]

WAC 1-21-180 Rule-making activity report. To implement RCW 1.08.— (1995 c 403 s 704), agencies shall supply the information required by RCW 1.08.— (1)(a) through (f) and (i) (1995 c 403 s 704 (1)(a) through (f) and (i)) by completing the appropriate parts of the CR-103 form. Agencies shall report information required by RCW 1.08.— (1)(g) and (h) (1995 c 403 s 704 (1)(g) and (h)) by a memorandum on agency letterhead to the code reviser.

[Statutory Authority: RCW 1.08.110, 34.05.385, 34.08.020, 34.08.030, 34.05.310, 34.05.320 and 1995 c 403 §§ 701 and 704. 95-17-070, § 1-21-180, filed 8/17/95, effective 9/17/95.]

Title 4 WAC

ACCOUNTANCY, BOARD OF

Chapters

4-25 General provisions.

Chapter 4-25 WAC

GENERAL PROVISIONS

WAC

4-25-710 CPA certificate—Education requirements.

WAC 4-25-710 CPA certificate—Education requirements. Until June 30, 2000, applicants for a CPA certificate shall have a baccalaureate degree conferred by a college or university recognized by the board. The degree program shall include an accounting concentration or its equivalent and related subjects the board deems appropriate. Effective July 1, 2000, an applicant for a CPA certificate shall have completed at least one hundred fifty semester hours of college education, including:

- A baccalaureate or higher degree; and

- An accounting concentration or its equivalent as defined by the board.

(1) Equivalent education. Until June 30, 2000, the board may, in its discretion, waive the educational requirements for any person if the board is satisfied that the applicant has successfully completed such equivalency examinations as may be offered by bona fide educational testing organizations. The board will not prepare or offer equivalent education examinations. The board will designate, by resolution, acceptable educational testing organizations and equivalency examinations when and if acceptable organizations and examinations exist. Effective July 1, 2000, the board will discontinue this provision for equivalent education.

(2) Education obtained outside the United States. In the case of education obtained outside the United States, the board may, at its discretion, rely on bona fide foreign education credential evaluation services. The board will not provide such services, but will designate acceptable foreign education evaluation services, by board resolution, upon application from service providers.

(3) As used in these rules, a "semester hour" means the conventional college semester hour. Quarter hours may be converted to semester hours by multiplying them by two-thirds.

(4) Accreditation standards. For purposes of this rule, the board will recognize colleges and universities which are accredited in accordance with (a) through (c) of this subsection.

(a) An accredited college or university is a four-year degree-granting college or university accredited at the time the applicant's degree was received by virtue of membership in one of the following accrediting agencies:

- (i) Middle States Association of College and Secondary Schools;
- (ii) New England Association of Schools and Colleges;
- (iii) North Central Association of Colleges and Secondary Schools;
- (iv) Northwest Association of Schools and Colleges;
- (v) Southern Association of Colleges and Schools;
- (vi) Western Association of Schools and Colleges; and
- (vii) Accrediting Commission for Independent Colleges and Schools, or its predecessor, the Accrediting Commission of the Association of Independent Colleges and Schools.

(b) If an institution was not accredited at the time an applicant's degree was received but is so accredited at the time the application is filed with the board, the institution will be deemed to be accredited for the purpose of (a) of this subsection provided that it:

(i) Certifies that the applicant's total educational program would qualify the applicant for graduation with a baccalaureate degree during the time the institution has been accredited; and

(ii) Furnishes the board satisfactory proof, including college catalogue course numbers and descriptions, that the preaccrediting courses used to qualify the applicant for a concentration in accounting are substantially equivalent to postaccrediting courses.

(c) If an applicant's degree was received at an accredited college or university as defined by (a) or (b) of this subsection, but the educational program which was used to qualify the applicant for a concentration in accounting