

WSR 25-04-117

PROPOSED RULES

BOARD OF ACCOUNTANCY

[Filed February 5, 2025, 10:21 a.m.]

Original Notice.

Preproposal statement of inquiry was filed as WSR 24-21-118.

Title of Rule and Other Identifying Information: WAC 4-30-090
Practice privileges.

Hearing Location(s): On April 25, 2025, at 9:00 a.m., at the Radisson Hotel Seattle Airport, 18118 International Boulevard, San Juan Rooms 2 and 3, Seattle, WA 98188; or Microsoft Teams meeting. The link to join the meeting will be available on the board of accountancy's (board) website approximately two weeks before the hearing date at <https://acb.wa.gov/next-board-meeting>. A phone number will be provided as well in case you are unable to attend online.

Date of Intended Adoption: April 25, 2025.

Submit Written Comments to: Kirsten Donovan, Rules Coordinator, P.O. Box 9131, Olympia, WA 98507, email Kirsten.donovan@acb.wa.gov, fax 360-664-9190, by April 23, 2025.

Assistance for Persons with Disabilities: Contact Kirsten Donovan, rules coordinator, phone 360-664-9191, fax 360-664-9190, TTY 711, email Kirsten.donovan@acb.wa.gov, by April 23, 2025.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: The board proposes amending WAC 4-30-090 to clarify out-of-state individuals qualifying for practice privileges in our state.

Reasons Supporting Proposal: See purposes above.

Statutory Authority for Adoption: RCW 18.04.055.

Statute Being Implemented: RCW 18.04.055.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: Board of accountancy, governmental.

Name of Agency Personnel Responsible for Drafting, Implementation, and Enforcement: Jennifer Sciba, Acting Director, 711 Capitol Way South, Suite 400, Olympia, WA 98501, 360-586-0952.

A school district fiscal impact statement is not required under RCW 28A.305.135.

A cost-benefit analysis is not required under RCW 34.05.328. The board is not a listed agency in RCW 34.05.328 (5)(a)(i).

This rule proposal, or portions of the proposal, is exempt from requirements of the Regulatory Fairness Act because the proposal:

Is exempt under RCW 19.85.025(4).

Scope of exemption for rule proposal:

Is fully exempt.

February 5, 2025
Jennifer Sciba
Acting Director

RDS-6161.1

AMENDATORY SECTION (Amending WSR 24-21-116, filed 10/21/24, effective 11/21/24)

WAC 4-30-090 Practice privileges. (~~Out-of-state individuals holding valid licenses to practice public accounting issued by a substantially equivalent state, may hold out and practice within Washington state and/or provide public accounting services in person, by mail, telephone, or electronic means to clients residing in Washington state without notice or payment of a fee. An individual who qualifies for practice privileges under RCW 18.04.350 (1), and who performs any attest service described in RCW 18.04.025(1) may only do so through a firm that has obtained a license under RCW 18.04.195 and 18.04.215 or that meets the requirements for an exception from the firm licensure requirements under RCW 18.04.195 (1) (a) (ii) (A) through (D) or (b).~~)

~~As a condition of this privilege, the out-of-state individual is deemed to have consented to:~~

~~(1) The personal and subject matter jurisdiction and disciplinary authority of this state's board;~~

~~(2) Comply with the Public Accountancy Act of this state, chapter 18.04 RCW, and this board's rules contained in Title 4 WAC;~~

~~(3) The appointment of the state board which issued the certificate or license as their agent upon whom process may be served in any action or proceeding by this state's board against the certificate holder or licensee;~~

~~(4) Not render any professional services in this state unless the out-of-state individual is licensed to render such services in the state of licensure upon which the privilege is contingent;~~

~~(5) Cease offering or performing professional services in this state, individually and/or on behalf of a firm, if the license from the state of the out-of-state individual's principal place of business is no longer valid; and~~

~~(6) Cease offering or performing specific professional services in this state, individually and/or on behalf of a firm, if the license from the state of the out-of-state individual's principal place of business is restricted from offering or performing such specific professional services.)~~

(1) **In general.** "Practice privileges" are temporary rights granted to a person who:

(a) Holds a current license or certificate in good standing from any other state or jurisdiction of the United States; and

(b) At the time of licensure, was required to show evidence of having obtained at least a minimum of a baccalaureate degree, passed the Uniform CPA Exam, and has at least one year of experience.

(2) **Allowable services.** An individual who qualifies for practice privileges may offer or render professional services, whether in person or by mail, telephone, or electronic means.

(3) **No notice.** The board requires no notice, fee, or other submission be provided by any such individual exercising practice privileges in the state of Washington.

(4) **Consent.** An individual who qualifies for practice privileges, as a condition of exercising such privilege, consents:

(a) To the personal and subject matter jurisdiction and disciplinary authority of the board;

(b) To comply with chapter 18.04 RCW and the board's rules;

(c) That in the event a license or certificate from any other state or jurisdiction of the United States is no longer valid, the in-

dividual will cease offering or rendering professional services in this state individually or on behalf of a firm; and

(d) To the appointment of the state board which issued the certificate or license as their agent upon whom process may be served in any action or proceeding by this state's board against the certificate holder or licensee.