Dear Senators Foreman, Lenney, Ward-Engelking, and
Representatives Redman, Harris, Berch:

The Legislative Services Office, Research and Legislation, has received the enclosed rules of the Division of Occupational and Professional Licenses - Accountancy, Idaho Board of:
IDAPA 24.30.01 - Idaho Accountancy Rules-Proposed Rule (Docket No. 24-3001-2601).

Pursuant to Section 67-454, Idaho Code, a meeting on the enclosed rules may be called by the cochairmen or by two (2) or more members of the subcommittee giving oral or written notice to Research and Legislation no later than fourteen (14) days after receipt of the rules' analysis from Legislative Services. The final date to call a meeting on the enclosed rules is no later than 09/21/2026. If a meeting is called, the subcommittee must hold the meeting within forty-two (42) days of receipt of the rules' analysis from Legislative Services. The final date to hold a meeting on the enclosed rules is 10/19/2026.

The germane joint subcommittee may request a statement of economic impact with respect to a proposed rule by notifying Research and Legislation. There is no time limit on requesting this statement, and it may be requested whether or not a meeting on the proposed rule is called or after a meeting has been held.

To notify Research and Legislation, call 334-4854, or send a written request to the address on the memorandum attached below.

Legislative Services Office
Idaho State Legislature

Serving Idaho's Citizen Legislature

Terri Kondeff
Director

MEMORANDUM

TO: Rules Review Subcommittee of the Senate Commerce & Human Resources Committee and the House Business Committee

FROM: Division Manager - Matt Drake

DATE: September 03, 2026

SUBJECT: Division of Occupational and Professional Licenses - Accountancy, Idaho Board of

IDAPA 24.30.01 - Idaho Accountancy Rules-Proposed Rule (Docket No. 24-3001-2601)

Summary and Stated Reasons for the Rule

The Idaho Division of Occupational and Professional Licenses (DOPL) submits Notice of Rulemaking regarding the Idaho Accountancy Rules. The Division states that the rulemaking facilitates a new pathway to licensure in line with HB 563 of 2026, transitions license renewals from a June 30 date to the licensee's birthdate with an expanded window accommodating peak tax season, and removes outdated language. HB 563 established three educational pathways to certified public accountant licensure, including a baccalaureate pathway available with a two-year experience requirement rather than one year. To conform the chapter, the proposed rule deletes the rule's own list of qualifying education conditions, which HB 563 codified at Section 54-207(3), Idaho Code; broadens the cross-reference from Section 54-207(2) to Section 54-207 as a whole; and removes the fixed one-year experience requirement while retaining the twelve (12) to thirty-six (36) month and two thousand (2,000) hour parameters for each year of experience. Beginning January 1, 2028, licenses expire at midnight on the licensee's legal birthday during the second year of a two-year term rather than on June 30 of each year, and may be renewed up to one hundred twenty (120) days before expiration. The rule also replaces the fixed July 1 and August 1 late-fee and lapse dates with periods measured from the expiration date, applying the late renewal fee to licenses renewed within thirty (30) days after expiration and deeming a license lapsed thereafter, subject to reinstatement under Section 54-211, Idaho Code.

Negotiated Rulemaking / Fiscal Impact

Negotiated rulemaking was conducted. No fiscal impact on the state general fund is anticipated.

Statutory Authority

The rulemaking appears to be within the statutory authority granted to the Board in Sections 54-204(1)(c) and (j), 54-207, 54-209, and 54-211, Idaho Code.

cc: Division of Occupational and Professional Licenses - Accountancy, Idaho Board of
Ryan Bernard

Statehouse, P.O. Box 83720
Boise, Idaho 83720–0054
Tel: 208–334–2475
legislature.idaho.gov

***** PLEASE NOTE *****

Per the Idaho Constitution, all administrative rules may be reviewed by the Legislature during the next legislative session. The Legislature has 3 options with this rulemaking docket: **1)** Approve the docket in its entirety; **2)** Reject the docket in its entirety; or **3)** Reject the docket in part.

IDAPA 24 – DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSES

24.30.01 – IDAHO ACCOUNTANCY RULES

DOCKET NO. 24-3001-2601

NOTICE OF RULEMAKING – PROPOSED RULE

AUTHORITY: In compliance with Section 67-5221(1), Idaho Code, notice is hereby given that this agency has initiated proposed rulemaking procedures. The action is authorized pursuant to Section 54-204(1), Idaho Code.

PUBLIC HEARING SCHEDULE: Public hearing(s) concerning this rulemaking will be held as follows. Additional meetings may be scheduled and will be posted on the DOPL website (https://dopl.idaho.gov/calendar/) and https://townhall.idaho.gov.

Thursday, August 13, 2026 10:00 a.m. (MT)
In person: Thunderbolt Conference Room Division of Occupational and Professional Licenses 11341 W. Chinden Blvd., Bldg. 4 Boise, ID 83714 **Virtual Teams Meeting Link Meeting ID: 299 627 021 608 923 Passcode: mD34o8yE**

Rulemaking meetings will be held in person and via web conferencing to provide a rulemaking platform that enables broad participation by stakeholders from across the state and minimize travel for stakeholders. The meeting site(s) will be accessible to persons with disabilities, if needed. Requests for accommodation must be made not later than five (5) days prior to the meeting to the agency address below.

DESCRIPTIVE SUMMARY: The following is a nontechnical explanation of the substance and purpose of the proposed rulemaking:

This contemplated rulemaking: (1) facilitates a new pathway to licensure for candidates and makes minor adjustments to accommodate for statutory changes in line with HB 563 from 2026; (2) transitions from June 30 to birthdate-based renewals with an expanded window to accommodate peak tax season; and (3) removes outdated language.

FEE SUMMARY: The following is a specific description of the fee or charge imposed or increased: N/A.

FISCAL IMPACT: The following is a specific description, if applicable, of any negative fiscal impact on the state general fund greater than ten thousand dollars ($10,000) during the fiscal year as a result of this rulemaking:

No fiscal impact on the state general fund will occur as a result of these changes.

NEGOTIATED RULEMAKING: Pursuant to Section 67-5220(1), Idaho Code, negotiated rulemaking was conducted. The Notice of Intent to Promulgate Rules - Negotiated Rulemaking was published in the May 6, 2026 Idaho Administrative Bulletin, Vol 26-5, Pages 23-24.

INCORPORATION BY REFERENCE: Pursuant to Section 67-5229(2)(a), Idaho Code, the following is a brief synopsis of why the materials cited are being incorporated by reference into this rule: N/A.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning the proposed rule, contact Ryan Bernard, Legislative & Regulatory Affairs Chief, at (775) 870-7926. Materials pertaining to this rulemaking, including any available preliminary rule drafts, can be found on the DOPL website at the following web address: https://dopl.idaho.gov/rulemaking/.

Anyone may submit written comments regarding this proposed rulemaking. All written comments must be directed to the undersigned and must be delivered on or before August 26, 2026.

DATED this 1st day of July, 2026.

Ryan Bernard
Legislative and Regulatory Affairs Chief
PO Box 83720
Boise, ID 83720-0063
Phone: (775) 870-7926
Email: ryan.bernard@dopl.idaho.gov

THE FOLLOWING IS THE PROPOSED TEXT OF DOCKET NO. 24-3001-2601
(Only Those Sections With Amendments Are Shown.)

24.30.01 – IDAHO ACCOUNTANCY RULES

107. INITIAL CERTIFIED PUBLIC ACCOUNTANT LICENSURE.
Applications for initial licensure are to be made as prescribed in Section 54-207, Idaho Code, and are to comply with the following: (3-28-23)

01. Education. (3-28-23)

a. Applicants for licensure are to meet the provisions of Section 54-207~~(2)~~, Idaho Code. An applicant for licensure who was accepted for the May 2000 CPA Examination or prior examination is exempt from additional educational requirements. ~~(3-28-23)~~(   )

b. The Board will recognize: (3-28-23)

i. Any college or university accredited by a regional accrediting organization recognized by the Council for Higher Education Accreditation (CHEA), (3-28-23)

ii. Accounting and business programs accredited by the Association to Advance Collegiate Schools of Business (AACSB) or; (3-28-23)

iii. any other accrediting agency having equivalent standards. (3-28-23)

~~**c.** An applicant is deemed to have met the education requirement if, as part of the one hundred fifty (150) semester hours of education, the applicant has met any one (1) of the following conditions: (3-28-23)~~

~~i. Earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by an accrediting agency approved by the Board; (3-28-23)~~

~~ii. Earned a graduate degree from a program that is accredited in business by an accrediting agency approved by the Board. Completion of at least twenty-four (24) semester hours in accounting (excluding introductory courses) at the undergraduate level or fifteen (15) semester hours at the graduate level, or an equivalent combination thereof, including coverage of, but not necessarily separate courses in, the subjects of data analytics, financial accounting, auditing, taxation, and management accounting; (3-28-23)~~

~~iii. Earned a baccalaureate degree at an institution approved by the Board or from a program that is accredited in business by an accrediting agency approved by the Board. Completion of at least twenty-four (24) semester hours in business (other than accounting courses) and twenty-four (24) semester hours in accounting (excluding introductory courses) at the undergraduate or graduate level including coverage of, but not necessarily separate courses in, the subjects of data analytics, financial accounting, auditing, taxation, and management accounting. (3-28-23)~~

02. Experience. (3-28-23)

a. An applicant is to provide evidence of ~~one (1) year of~~ experience as prescribed in Section 54-209, Idaho Code, and these rules. Each year of ~~E~~experience consists of full or part time employment that extends over a period of no less than twelve (12) months and no more than thirty-six (36) months with no fewer than two thousand (2,000) hours earned within the ten (10) year period immediately preceding the latest application for licensure. ~~(3-28-23)~~(   )

b. An applicant completes and submits the Verification of Employment and Experience Evaluation form(s). An applicant may be called to appear before the Board to supplement or verify evidence of experience. (3-28-23)

c. A licensee verifying experience will maintain supporting documentation of the applicant's experience until thirty (30) days after the applicant is granted a license. The licensee will permit the Board to inspect the supporting documentation prior to issuing a license to the applicant. Any licensee who has been requested by an applicant to submit to the Board evidence of the applicant's experience and has refused to do so will, upon request by the Board, explain in writing or in person the basis for such refusal. (3-28-23)

d. A licensee who is responsible for supervising attest services, and signs or authorizes someone to sign the accountant's report on the financial statement on behalf of the firm, is to meet the experience requirement set out in the AICPA statements on quality control standards. (3-28-23)

03. Examination on Code of Professional Conduct. Prior to licensure, applicants successfully complete a course in professional ethics that is acceptable to the Board. (3-28-23)

108. ANNUAL LICENSE RENEWAL AND LATE FEE.

01. Renewal. Beginning January 1, 2028, ~~L~~licenses expire ~~on June 30 of each year~~ at midnight on the legal birthday of the licensee during the second year of a two-year term. Licenses can be renewed not more than one-hundred twenty (120) days before the date of expiration. ~~(3-28-23)~~(   )

02. Non-Renewal. Individuals choosing not to renew their license are to notify the Board, on the renewal form by the expiration date. Individuals with lapsed licenses may not publicly display their wall certificates, use the title CPA or LPA, or provide services that are reserved to licensees. (3-28-23)

03. Late Fee. Licenses renewed ~~after July 1, but before August 1,~~ no more than thirty (30) days after the expiration date are subject to the late renewal fee as prescribed in Rule 400. After ~~August 1~~ thirty (30) days, any license not renewed is deemed lapsed and is subject to reinstatement pursuant to Section 54-211, Idaho Code. ~~(3-28-23)~~(   )