

APA-1

TRANSMITTAL SHEET FOR NOTICE  
OF INTENDED ACTION

Control: 30

Department or Agency: Alabama State Board of Public Accountancy

Rule No.: 30-X-4-.04

Rule Title: Passing Grade, Conditioned Subjects, Reexamination, Reapplication

Intended Action Amend

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety? No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare? Yes

Is there another, less restrictive method of regulation available that could adequately protect the public? No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved? No

To what degree?: N/A

Is the increase in cost more harmful to the public than the harm that might result from the absence of the proposed rule? NA

Are all facets of the rule-making process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes

Does the proposed action relate to or affect in any manner any litigation which the agency is a party to concerning the subject matter of the proposed rule? No

Does the proposed rule have an economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975, and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Services Agency.

Signature of certifying officer

D. Boyd Busby, CPA  
Donald Boyd Busby

Date

Thursday, May 9, 2024

REC'D & FILED  
MAY 9, 2024  
LEGISLATIVE SVC AGENCY

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

NOTICE OF INTENDED ACTION

AGENCY NAME: Alabama State Board of Public Accountancy

RULE NO. & TITLE: 30-X-4-.04 Passing Grade, Conditioned Subjects,  
Reexamination, Reapplication

INTENDED ACTION: Amend

SUBSTANCE OF PROPOSED ACTION:

Rule will be amended to clarify when an exam reapplication may be made for different disciplinary test sections of the new CPA exam.

TIME, PLACE AND MANNER OF PRESENTING VIEWS:

Alabama State Board of Public Accountancy Board meeting to be held on July 12, 2024 at the Board's office at 770 Washington Avenue, Suite 226, Montgomery, AL 36104

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Friday, July 12, 2024

CONTACT PERSON AT AGENCY:

D. Boyd Busby, CPA

*D. Boyd Busby, CPA*

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Donald Boyd Busby

(Signature of officer authorized  
to promulgate and adopt  
rules or his or her deputy)

**Passing Grade, Conditioned Subjects,  
Reexamination, Reapplication.**

- (1) The passing grade for each subject is 75.
- (2) A candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for that test section for thirty months from the date the passing score for such test section is released by the National Association of State Boards of Accountancy (NASBA) to the candidate or the Board, as the case may be, regardless of the number of test sections taken or having to attain a minimum score on any failed section(s).
- (3) (a) Candidates must pass all required test sections of the Uniform CPA Examination (examination) within a rolling thirty-month period. The rolling thirty-month period begins on the date the first passing score(s) are released by NASBA to the candidate or the Board, as the case may be. The rolling thirty-month period concludes on the date the candidate sits for the final test section passed, regardless of when the score is released by NASBA for the final test section.  
(b) Candidates are eligible to retake a test section as soon as testing results for the prior attempt for that section are released. A Candidate shall not take a different discipline Test Section until the Candidate has been notified of the score for the most recent attempt of a failed discipline Test Section.  
(c) A candidate who earns initial credit on one or more test section(s) of the CPA examination must sit for and complete the remaining required test section(s) of the examination on or before the expiration date as shown on the Uniform CPA Examination Score Notice.  
(d) If all required test sections are not passed within this initial thirty-month period, credit for the first test section(s) passed shall expire and a new rolling thirty-month period shall begin on the date the second passing score(s) were released by NASBA to the candidate or the Board, as the case may be, and continue for thirty-months from that date. If all required test section(s) are not passed within the next thirty-month period, credit for the second test section(s) passed shall expire and a new rolling thirty-month period will begin on the date the next test section passing score, if any, was released by NASBA to the candidate or the Board, as the case may be, and this cycle of thirty-month rolling periods and test section credit expirations will continue until all required test sections are passed within one thirty-month rolling period. Notwithstanding the foregoing, if a candidate stops testing for a thirty-month period, then all credit for previously passed test sections will expire.

(4) A candidate shall retain credit for any and all test sections of an examination passed in another state if such credit would have been given, under then applicable requirements, if the candidate had taken the examination in this State.

(5) The Board may in particular cases extend the term of conditional credit validity notwithstanding the requirements of paragraphs (2), and (3), upon showing that the credit was lost by reason of circumstances beyond the candidate's control.

(6) A candidate shall be deemed to have passed the examination if the candidate obtains credit for passing all required test sections in one rolling thirty-month period.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-1, et seq.

**History:** Filed September 3, 1982. **Amended:** Filed August 10, 1990, and May 20, 1993. **Amended:** Filed July 21, 1993; effective August 25, 1993. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed November 9, 2015; effective December 14, 2015. **Amended:** Filed November 17, 2016; effective January 1, 2017. **Amended:** Filed July 30, 2018; effective September 13, 2018. **Amended:** Filed August 16, 2019; effective September 30, 2019. **Amended:** Published February 28, 2022; effective April 14, 2022. **Amended:** Published October 31, 2023; effective December 15, 2023. **Amended:** Published ; effective .