APA-1

TRANSMITTAL SHEET FOR NOTICE OF INTENDED ACTION

Control: 30

Department or Agency: Alabama State Board of Public Accountancy

Rule No.: Chapter 30-X-3

Rule Title: Registration, Annual Permits, Branch Offices

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 7, 2026

REC'D & FILED

MAY 8, 2026

LEGISLATIVE SVC AGENCY

APA-2

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

NOTICE OF INTENDED ACTION

AGENCY NAME: Alabama State Board of Public Accountancy

RULE NO. & TITLE: Chapter 30-X-3 Registration, Annual Permits, Branch Offices

INTENDED ACTION: Amend

SUBSTANCE OF PROPOSED ACTION:
This amendment updates statutory references, adds electronic mail address update requirements for licensees and firms, requires nonresident CPAs to hold a baccalaureate degree if licensed after 2024, and removes the requirement for non-CPA firms to include a disclaimer when licensees are using the title.

TIME, PLACE AND MANNER OF PRESENTING VIEWS:
Alabama State Board of Public Accountancy
770 Washington Ave, RSA Plaza Ste 226, Montgomery, AL 36104 at 10:00 AM, July 10, 2026.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:
Friday, July 10, 2026

CONTACT PERSON AT AGENCY:
D. Boyd Busby, CPA
boyd.busby@asbpa.alabama.gov
334-242-5709

D. Boyd Busby, CPA
Donald Boyd Busby

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

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
ADMINISTRATIVE CODE

CHAPTER 30-X-3
REGISTRATION, ANNUAL PERMITS, BRANCH OFFICES

TABLE OF CONTENTS

30-X-3-.01	**Initial Registration**
30-X-3-.02	**Annual Registration**
30-X-3-.03	**Annual Permits**
30-X-3-.04	**Mobility – Practice Privilege For Nonresident Certified Public Accountants**
30-X-3-.05	**Firm Registration And Branch Offices**
30-X-3-.06	**Continued Use Of Designation Pending Receipt Of Reciprocal Certificate**
30-X-3-.07	**Annual Permits, Annual Registration Fees And Late Penalties**
30-X-3-.08	**Foreign Reciprocity**

30-X-3-.01 Initial Registration.

Registration of permit holders and officers shall be as provided in Sections ~~5, 7, 8, and 9 of the Act~~34-1-4, 34-1-6, 34-1-8, 34-1-9 and 34-1-10 of the Code of Ala. 1975.
Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.
History: Filed September 3, 1982. **Amended:** Published ; effective .

30-X-3-.02 Annual Registration.

(1) Each person who holds a certificate as a Certified Public Accountant of this State, or who is registered as a Public Accountant under the Act, or who is registered as a non-~~licensee~~licensee owner under the Act shall register on the first day of October in each year on a form furnished by the Board, giving his present place of residence, his present employer, and such other information as the Board may require, and signing under penalty of perjury that all representations made on the form are true and accurate and that the licensee has not been convicted of any felony during the time from his or her prior registration through the date signed.

(2) Each licensee and non-~~licensee~~licensee owner shall notify the Board in writing within thirty (30) days of any change of mailing address, electronic mail address and, in the case of individual licensees and non-~~licensee~~licensee owners, change of employment.
Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.
History: Filed September 3, 1982. **Amended:** Filed January 23, 2004; effective February 27, 2004. **Amended:** Filed May 18, 2004; effective June 22, 2004. **Amended:** Filed November 17, 2016; effective January 1, 2017. **Amended:** Published _____; effective _____.

30-X-3-.03 Annual Permits.

Each Certified Public Accountant and Public Accountant who is engaged in the practice of public accounting in the State of Alabama must hold an annual permit issued by the Alabama State Board of Public Accountancy.
Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.
History: Filed September 3, 1982. **Amended:** Filed July 30, 2018; effective September 13, 2018.

30-X-3-.04 Mobility – Practice Privilege For Nonresident Certified Public Accountants.

(1) A person who ~~is licensed~~holds a valid active license in good standing as a certified public accountant in another state, who holds a minimum of a baccalaureate degree, if licensed after December 31, 2024, and whose principal place of business is not in this state shall have all the practice privileges of a certified public accountant in this state without the need to obtain a certificate, license, or permit or to notify or register with the Board and may offer or render professional services in this state in person or by mail, telephone, or electronic means, without any notice, fee, or other submission. No firm or office not located in this state, even if engaged in business in this state, shall be required to register as a firm with this Board.

(2) A person exercising the practice privilege granted in subsection (1) and any firm that employs the person, as a grant of the practice privilege, are deemed to consent to all of the following:

(a) The personal and subject matter jurisdiction and disciplinary authority of the Board and the courts of Alabama.

(b) Compliance with Alabama's accountancy laws and any Rules promulgated by the Board.

(c) That the person shall cease offering or rendering professional services under the practice privilege personally and on behalf of a firm, if the license of the person from the state by which the person was licensed as a certified public accountant when any professional services were offered or rendered, or began to be offered or rendered, pursuant to the practice privilege provided in this section, is no longer valid.

(d) To the appointment of any out-of-state board by which the person was licensed as a certified public accountant when any professional services were offered or rendered, or began to be offered or rendered, pursuant to the practice privilege provided in this section, to be his or her agent for the purpose of process in any action or proceeding by the Board in this state against the person.

Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-7, 34-1-10.
History: Filed September 3, 1982. **Repealed and New Rule:** Filed November 18, 2009; effective December 23, 2009. **Amended:** Published _____; effective _____.

30-X-3-.05 Firm Registration And Branch Offices.

(1) Each firm and office for which registration is required pursuant to the Act shall register with the Board within 30 days after it is opened, and annually thereafter, on a form prescribed by the Board. Each firm shall submit reports to the Board with the registration form as provided in Rule 30-X-8-.03. Each firm must pay an annual firm permit fee as provided for in these rules; however, no fee is required for the registration of the offices.

(2) Each office shall be under the direct supervision of a resident manager who must be registered with this Board and the holder of a valid annual permit. In the case of an individual or firm practicing as a CPA or CPAs, the resident manager must also be the holder of a CPA certificate issued by this State. Such resident manager may serve in such capacity in only one office in this State, which office shall be his principal place of employment and which he manages on a continuous, full-time basis.

Notice shall be given to the Board, within 30 days, of any change in the position of resident manager.

(3) A firm registered pursuant to the Act shall file with the Board a written notification of any of the following events concerning the practice of public accountancy within this State within thirty (30) days after its occurrence:

(a) Change of ~~firm~~firm's mailing address or resident manager's electronic mail address;

(b) Formation of a new firm;

(c) Addition of a partner, member, manager or shareholder;

(d) Retirement, withdrawal or death of a partner, member, manager or shareholder;

(e) Any change in the name of the firm;

(f) Termination of the firm;

(g) Change in the resident manager of any branch office in this State;

(h) Establishment of a new branch office or the closing or change of address of a branch office in this State; and

(i) The occurrence of any event or events which would cause such firm not to be in conformity with the provisions of the Act or these Rules.

(4) In the event of any change in legal form of a firm, such new or successor firm shall within thirty (30) days of the change file an application for an initial firm permit in accordance with these rules and pay the permit fee required by these Rules.

~~(5) Each advertisement or written promotional statement that refers to a CPA's designation and his association with an unlicensed entity, if the use of the title tends to indicate that the firm is composed of certified public accountants, must include the disclaimer "This is not a CPA firm." The disclaimer must be in conspicuous proximity to the name of the unlicensed entity and be printed in type not less bold than that contained in the body of the advertisement or written statement. If the advertisement is in audio format only, the disclaimer shall be clearly declared at the conclusion of each such presentation.~~

~~(a) The requirements of subsection (5) of this section do not apply with regards to a person performing services:~~

~~1. As a licensed attorney at law of this state while in the practice of law or as an employee of a licensed attorney when acting within the scope of the attorney's practice of law; or~~

~~2. As an employee, officer, or director of a federally insured depository institution, when lawfully acting within the scope of the legally permitted activities of the institution's trust department; or~~

~~3. pursuant to a practice privilege.~~

Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.
History: Filed September 3, 1982. **Amended:** Filed July 9, 1987. **Amended:** Filed May 18, 2004; effective June 22, 2004. **Amended:** Published November 27, 2024; effective January 11, 2025. **Amended:** Published _____; effective _____.

30-X-3-.06 Continued Use Of Designation Pending Receipt Of Reciprocal Certificate.

In keeping with the provisions of Section ~~5(1) of the Act~~34-1-6(a) of the Code of Ala. 1975, a firm of Certified Public Accountants and its branch offices may continue to use the designation "Certified Public Accountants" and the abbreviation "C.P.A." during the temporary period pending the receipt of an Alabama CPA certificate by a partner or resident manager newly transferred into Alabama. Such partner or resident manager must obtain an Alabama certificate within 24 months from the date of such transfer.
Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §34-1-3.
History: Filed September 3, 1982. **Amended:** Published _____; effective _____.

30-X-3-.07 Annual Permits, Annual Registration Fees And Late Penalties.

(1) An annual permit must be obtained by each Certified Public Accountant, registered Public Accountant, and each firm (i.e., sole proprietorship, partnership, professional association, professional corporation, limited liability company, limited liability partnership, or any other form of business entity recognized by Alabama law) doing business. Effective October 1, 2017, the amount of the annual permit fee shall be $100.00 and $130.00, individual and firm respectively, and shall be paid at the time the licensee reports continuing professional education

hours, but no later than December 31 following expiration of the permit of each year.

(2) Effective October 1, 2010, the amount of the annual registration fee for Certified Public Accountants and registered Public Accountants who are ineligible for an annual permit or who have elected inactive status shall be $50.00 and shall be paid no later than December 31 following expiration of the registration of each year.

(3) Effective October 1, 2017, the amount of the annual registration fee for non-1icensee owners registered under the Act shall be $100.00 and shall be paid no later than December 31 following expiration of the registration of each year.

(4) Any permit holder or registrant who fails to submit an annual registration by December 31, as provided in subsections (1), (2), and (3) of this section will be subject to a late penalty of $100 if the registration is submitted between the dates of January 1 and the last day of February, or a late penalty of $500 if the registration is submitted between March 1 and March 31, following the December due date. The late penalty provided for in this subsection shall be in addition to all other fees and penalties. The Board may, upon petition and for good cause or hardship shown, waive all or a portion of the late penalty.
Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-3, 34-1-4, 34-1-11.
History: Filed July 8, 1985. **Amended:** Filed September 12, 1989; September 11, 1992. **Amended:** Filed September 29, 1993; effective November 3, 1993. **Amended:** Filed January 23, 2004; effective February 27, 2004. **Amended:** Filed November 18, 2009; effective December 23, 2009. **Amended:** Filed November 17, 2016; effective January 1, 2017. **Amended:** Filed July 30, 2018; effective September 13, 2018.

30-X-3-.08 Foreign Reciprocity.

(1) The Board shall allow a holder of a foreign license to sit for the uniform CPA Exam upon showing that

(a) The foreign license

1. was duly issued by a foreign agency or institute that regulates the practice of public accountancy, and has not expired or been revoked or suspended;

2. entitled the holder to issue reports upon financial statements;

3. was issued upon the basis of educational, examination, and experience requirements established by the foreign agency or institute or by law and the foreign credential is valid and in good standing at the time of application for a domestic credential; and

(b) The applicant

1. legally resides in the United States;

2. had, within the six years prior to residing in the United States, been continuously employed for no less than three years in the practice of public accountancy or its equivalent, or in an accounting-related job in a firm or audit agency that was itself required to hold a foreign license or was subject to discipline by a professional organization.

(2) The Board shall grant a CPA certificate and permit to practice to a holder of a foreign license if the applicant.

(a) has passed the uniform CPA exam;

(b) has obtained ~~one or more years of public~~ accounting experience as defined in Rule 30-X-5-.06.

Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-4, 34-1-5.
History: Filed November 7, 1985. **Amended:** Filed May 18, 2004; effective June 22, 2004. **Amended:** Filed November 17, 2016; effective January 1, 2017. **Amended:** Published ; effective .