

BEFORE THE BOARD OF PUBLIC ACCOUNTANTS
DEPARTMENT OF LABOR AND INDUSTRY
STATE OF MONTANA

In the matter of the amendment of ARM) NOTICE OF PUBLIC HEARING ON
24.201.301 definitions; 24.201.535 and) PROPOSED AMENDMENT,
24.201.537 licensing; 24.201.2101) ADOPTION, AND REPEAL
renewals; 24.201.2106, 24.201.2120,)
24.201.2124, 24.201.2136,)
24.201.2137, 24.201.2138, and)
24.201.2139 continuing education;)
24.201.2410 complaint procedures; the)
adoption of NEW RULE I credit for)
blended learning; and the repeal of)
ARM 24.201.704, 24.201.705,)
24.201.706, 24.201.707, 24.201.708,)
24.201.709, 24.201.710, 24.201.718,)
24.201.720, and 24.201.726)
professional conduct)

TO: All Concerned Persons

1. On August 16, 2017, at 9:00 a.m., a public hearing will be held in the basement conference room #B-07, 301 South Park Avenue, Helena, Montana, to consider the proposed amendment, adoption, and repeal of the above-stated rules.

2. The Department of Labor and Industry (department) will make reasonable accommodations for persons with disabilities who wish to participate in this public hearing or need an alternative accessible format of this notice. If you require an accommodation, contact the Board of Public Accountants (board) no later than 5:00 p.m., on August 9, 2017, to advise us of the nature of the accommodation that you need. Please contact Grace Berger, Board of Public Accountants, 301 South Park Avenue, P.O. Box 200513, Helena, Montana 59620-0513; telephone (406) 841-2244; Montana Relay 1 (800) 253-4091; TDD (406) 444-2978; facsimile (406) 841-2305; or dlibsdpac@mt.gov (board's e-mail).

3. GENERAL STATEMENT OF REASONABLE NECESSITY: The National Association of State Boards of Accountancy (NASBA) recently adopted new continuing professional education (CPE) standards. Because of this, the board formed a task force of board members and Montana Society of CPA members to evaluate the board's current CPE requirements. The board determined it is reasonably necessary to amend the CPE rules as a result of the task force recommendations and to align with the newly adopted NASBA standards.

The board is amending several other rules in this notice to save the expense of multiple rule projects. Where additional specific bases for a proposed action exist, the board will identify those reasons immediately following that rule.

4. The rules proposed to be amended are as follows, stricken matter interlined, new matter underlined:

24.201.301 DEFINITIONS (1) remains the same.

~~(2) "Certificate holder" means a person holding a certificate issued by the board pursuant to 37-50-302, MCA, who has met the educational, but not the experience requirement and cannot practice public accounting in Montana.~~

(2) "Blended learning program" means an educational program incorporating multiple learning formats, different delivery methods, and is synchronous and asynchronous.

(3) through (5) remain the same.

(6) "Continuing professional education (CPE)" means an integral part of the lifelong learning required to provide competent service to the public. It is the set of activities that enables CPAs to maintain and improve their professional competence.

(6) through (12) remain the same but are renumbered (7) through (13).

(14) "Group program" means any live or group Internet-based program.

(13) through (16) remain the same but are renumbered (15) through (18).

(19) "Nano-learning program" means a tutorial program designed to permit a participant to learn a given subject in a ten-minute timeframe through the use of electronic media (including technology applications and processes and computer-based or web-based technology) and without interaction with a real-time instructor. A nano-learning program is typically focused on a single learning objective and is not paper-based. A nano-learning program is not a group program. Nano-learning is not a substitute for comprehensive programs addressing complex issues.

(17) through (26) remain the same but are renumbered (20) through (29).

(30) "Program sponsor" means the individual or organization responsible for issuing the certificate of completion, and maintaining the CPE completion documentation.

(27) and (28) remain the same but are renumbered (31) and (32).

(33) "Self-study program" means an educational program completed individually without the assistance or interaction of a real-time instructor.

(29) through (34) remain the same but are renumbered (34) through (39).

(40) "Technical committee" means a committee of an international, national, or state professional association, council, or member organization, or a governmental entity that supports professional services or industries that require unique and specific knowledge in accounting or tax compliance and serves as a resource to identify issues regarding the practice of accountancy and develops technical or policy recommendations on those issues.

(41) "Technical fields of study" means technical subjects that contribute to the competence of a CPA in the profession of accountancy and that directly relate to the CPA's field of business.

(42) "Technical reviewer" means a subject matter expert other than the course developer who reviews a group, self-study, nano-learning, or blended learning program to ensure the program is technically accurate, current, and addresses the stated learning objectives.

AUTH: 37-1-319, 37-50-203, MCA

IMP: 37-1-306, 37-50-203, MCA

REASON: Because the profession is currently recognizing many new methods of obtaining CPE, the board is amending the CPE rules to allow some of those alternative CPE methods. The board believes the new delivery methods are valuable to licensees and have satisfactory attendance verification processes in place. The board is therefore amending this rule to address confusion by defining relevant new CPE terminology, as well as more general CPE definitions.

The board is also striking the definition of certificate holder from (2) as that level of licensure was eliminated by House Bill 44 in 2015. Authority and implementation citations are being amended to accurately reflect all statutes implemented through the rule and provide the complete sources of the board's rulemaking authority.

24.201.535 INACTIVE TO ACTIVE LICENSE - RESTORATION (1) A licensee who holds a license in good standing but is not currently practicing public accounting may place the license on inactive status by informing the board office, in writing, that an inactive status is desired. It is the sole responsibility of the inactive licensee to keep the board informed of current contact information during the period of time the license remains on inactive status.

(2) A An inactive licensee may not use the title CPA, CPA (inactive), or practice public accounting in the state while the license is on inactive status.

(3) through (5) remain the same.

AUTH: 37-1-319, 37-50-203, MCA

IMP: 37-1-319, 37-50-325, MCA

REASON: The board determined it is reasonably necessary to amend (1) to clearly express the board's intent that only licensees in good standing but not currently practicing may place their licenses on inactive status.

The board is amending (2) to address confusion by specifying that inactive licensees may not use the CPA title. The board is proposing this amendment now following an overall review of inactive and retired rules in response to recent amendments to the Uniform Accountancy Act (UAA).

24.201.537 RETIRED STATUS (1) A licensee who is fully retired from active employment in the practice of public accounting may submit a retired status request to the board- if the licensee:
(a) holds a license in good standing; and
(b) is at least 60 years of age; or
(c) has held a license in good standing for at least 20 years from a substantially equivalent jurisdiction as determined by NASBA's national qualifications appraisal service or a successor organization.

(2) An applicant for retired status must affirm:

(a) they understand the scope of limitations on what services they offer;

(b) agreement not to use their retired status in any way which could be misleading; and

(c) maintenance of professional competence, without a specific CPE requirement, when offering any of the permitted volunteer services.

(3) Upon approval of the request, the individual will be required to pay an annual renewal fee. A retired licensee is required to renew on an annual basis, but is exempt from CPE requirements. It is the sole responsibility of the retired licensee to keep the board informed of current contact information.

(4) They A retired licensee may:

(a) use the designation "CPA (Retired)" or "LPA (Retired)"; and

(b) provide the following, volunteer, uncompensated services:

(i) tax preparation services;

(ii) government-sponsored business mentoring programs; and

(iii) serve on the board of directors for a non-profit organization.

(2) and (3) remain the same but are renumbered (5) and (6).

AUTH: 37-1-131, 37-50-203, MCA

IMP: 37-1-131, 37-1-141, 37-50-101, 37-50-325, MCA

REASON: The board determined it is reasonably necessary to amend this rule to establish criteria for obtaining a retired license status. Noting that the profession and the public view someone in retired status as having both expertise and time in the profession, the board intends the status for only those that meet the specific requirements in this amended rule.

The board further concluded that retired CPAs are viewed by society as possessing knowledge and skills that could benefit various community organizations. The board is amending this rule to clarify that retired CPAs may serve their communities in limited circumstances as this will be beneficial to both the retired licensees and their communities.

The board is also amending this rule to address questions by clarifying that while on retired status, licensees agree to certain limits on holding themselves out to the public and not confusing or misleading the public. It is also the retired CPA's responsibility to inform the board of current contact information.

24.201.2101 RENEWALS (1) Renewal licenses will be issued by the board to all certified public accountants and licensed public accountants eligible for renewal upon ~~completion of applicable CPE~~, submitting the complete renewal form, and payment of the established renewal fees, pursuant to ARM 24.201.410.

(2) remains the same.

AUTH: 37-1-131, 37-50-201, 37-50-203, MCA

IMP: 37-1-141, 37-50-203, 37-50-314, MCA

REASON: The board is amending this rule to eliminate the completion of applicable CPE as a requirement for renewal. Following a recommendation by department legal staff, the board is amending this rule to align the affirmation of CE required at renewal with the provisions of 37-1-306, MCA. The amendments fall within standardized department procedure by having licensees with mandatory CE affirm an understanding of the CPE requirement, as part of a complete renewal application.

24.201.2106 BASIC CONTINUING EDUCATION REQUIREMENT

(1) remains the same.

(2) Active licensees will be required to affirm their ~~compliance with~~ understanding of the basic requirement upon annual renewal. This affirmation will be for the three calendar years immediately preceding the renewal year.

(3) Beginning January 1, 2018, active licensees must complete a minimum of 50 percent (60 hours) of the total CPE hours required in technical fields of study as identified in ARM 24.201.2120. Subjects other than technical and nontechnical fields of study may be acceptable if the licensee can demonstrate to the board's satisfaction that such subjects or specific programs contribute to the maintenance of the licensee's professional competence.

~~(3)~~ (4) Applicants for a ~~permit to practice~~ license must meet the basic requirement of CPE by December 31 of the third year following the year of the initial issuance of the Montana license (example: If an individual received their license in ~~2015~~ 2017, they must meet the basic CPE requirement by December 31, ~~2018~~ 2020).

(4) remains the same but is renumbered (5).

(6) A nonresident Montana licensee shall be determined to meet Montana CPE requirements by meeting the CPE requirements in the state where their principal place of business is located. If the nonresident licensee's principal place of business state has no CPE requirements for renewal, the nonresident licensee must comply with all CPE requirements for renewal of a license in Montana.

AUTH: 37-1-319, 37-50-201, 37-50-203, MCA

IMP: 37-1-306, 37-50-203, MCA

REASON: Following a recommendation by department legal staff, the board is amending (2) to align the affirmation of CE required at renewal with the provisions of 37-1-306, MCA.

The board is adding (3) to underscore the very purpose of CPE by requiring that at least 50 percent of the total CPE be from technical fields of study. While allowing for a wide range of subjects to meet the requirement, the purpose of CPE is to contribute directly to the professional competence of an individual licensed to practice public accounting. To maintain competence and enhance public protection, the board concluded that a portion of CPE should focus on the core of the public accounting practice. Because this is an additional requirement, the board is adding a starting date for implementation.

The board determined it is reasonably necessary to add (6) and implement CPE reciprocity for licensees licensed in multiple states and recognize recent amendments to the UAA. As states have standardized basic CPE requirements and adopted more uniform standards, licensees must meet the various schedules, reporting requirements, and nuances of each state's requirements. When jurisdictions do not require CPE, licensees must meet Montana CPE requirements.

24.201.2120 STANDARDS FOR FORMAL CONTINUING EDUCATION PROGRAMS, PROGRAMS WHICH QUALIFY, AND ACCEPTABLE SUBJECT

MATTER AND PROGRAMS (1) A program qualifies as acceptable continuing education if it is ~~a formal group, or self-study, blended learning, or nano-learning programs of learning, or technical committee work~~ which contributes directly to the professional ~~licensee's knowledge, ability, and/or competence of an individual licensed to practice public accounting to perform the licensee's professional responsibilities.~~ A program should address the licensee's current and future work environment, current knowledge and skills, and desires or needed knowledge and skills to meet future opportunities and/or professional responsibilities.

(2) No CPE hours shall be permitted for attending or instructing college or university courses considered to be basic or introductory accounting courses or exam preparation/review courses.

(2) remains the same but is renumbered (3).

~~(a) accounting and auditing;~~

(a) technical fields of study, including:

(i) accounting, including governmental accounting;

(ii) auditing, including governmental auditing;

(b) remains the same but is renumbered (iii).

~~(c) (iv) management services;~~

(v) information technology;

~~(d) computer science;~~

~~(e) communication arts;~~

~~(f) (vi) mathematics, statistics, probability, and quantitative application in business;~~

(g) and (h) remain the same but are renumbered (vii) and (viii).

~~(i) (ix) functional fields of business: finance, production, marketing, personnel relations, business management, and organization;~~

~~(j) (x) specialized areas of industry knowledge (e.g., film industry, real estate, farming, etc.); and~~

~~(k) administrative practice (e.g., engagement letters, personnel, etc.);~~

~~(l) consulting services;~~

(m) remains the same but is renumbered (xi).

(b) nontechnical fields of study, including:

(i) computer science;

(ii) communication arts;

(iii) production;

(iv) marketing;

(v) personnel relations;

(vi) business management and organization;

(n) and (o) remain the same but are renumbered (vii) and (viii).

(3) remains the same but is renumbered (4).

(a) remains the same.

(b) technical sessions at meetings of international, national, state, and local accounting organizations and their chapters or a governmental entity that supports professional services or industries that require unique and specific knowledge in accounting or tax compliance;

(c) through (g) remain the same.

(h) firm meetings for staff and/or management groups which are structured as formal educational programs. Portions of such meetings devoted to the communication and application of general professional policy or procedure may qualify. However, portions devoted to firm administrative, financial, and operating matters generally would not qualify.

AUTH: 37-1-319, 37-50-201, 37-50-203, MCA
IMP: 37-1-306, 37-50-203, 37-50-314, MCA

REASON: The board is amending this rule to update and reorganize the acceptable CPE subject list by more clearly identifying technical vs. nontechnical subjects. The board intends for the amendments to reflect current practice that all CPE must contribute to licensee competence and that acceptable CPE does not include basic or introductory courses or exam preparation/review courses, which only cover entry level knowledge.

24.201.2124 STANDARDS FOR CPE REPORTING (1) Licensees are responsible for accurately reporting the appropriate number of CPE hours and must retain appropriate documentation of their participation in learning activities.

~~(1) (2) Participants in group, or self-study, nano-learning, or blended learning programs must obtain documentation of their participation (i.e., a certificate of completion or other correspondence from the sponsor) or transcript issued by the program sponsor.~~ All acceptable documentation must include the following information:

- (a) through (g) remain the same.
- (2) remains the same but is renumbered (3).

~~(3) (4) The sponsor of group, or self-study, nano-learning, or blended learning programs shall retain evidence of an individual's participation in a group or self-study program for not less than five years. Pertinent information includes:~~

- (a) through (g) remain the same.

~~(4) (5) Alternative documentation for academic courses~~ Documentation for technical committee sessions must include a written certificate including the following:

~~(a) satisfactory completion of the course and evidence of receipt of academic credit for courses taken for academic credit in universities and colleges; or~~

~~(b) a statement of the hours of attendance signed by the instructor for noncredit courses.~~

(a) the nature of the activity (e.g., topic or specific new competency acquired), the items discussed, and the source/material considered;

(b) the dates of the learning activity; and

(c) the number of CPE credits attributed to the learning activity.

(6) Acceptable evidence for credit of publications is a copy of the publication that names the licensee as author or contributor, a statement from the licensee supporting the number of CPE credits claimed, and the name and contact information of the independent reviewer(s) or publisher.

AUTH: 37-1-319, 37-50-201, 37-50-203, MCA

IMP: 37-1-306, 37-50-203, 37-50-314, MCA

REASON: The board is amending this rule to specify the documentation requirements for the various CPE delivery methods. As acceptable types of CPE programs increase, the board concluded that it is more important to identify clearly the required documentation for each type.

24.201.2136 CREDIT HOURS GRANTED - GROUP STUDY PROGRAMS

(1) Group programs and blended learning programs must be a minimum of one hour, but credit may be earned in one-fifth or one-half hour increments after the first full hour credit is earned.

(2) Self-study programs must be a minimum of one-half hour credit initially, but credit may be earned in one-fifth or one-half hour increments after the first one-half hour credit has been earned.

(3) Nano-learning is earned at one-fifth credit hour.

(4) Blended learning program credit hours must equal the sum of the CPE credit determination for the various completed components of the program.

(1) remains the same but is renumbered (5).

AUTH: 37-1-319, 37-50-201, 37-50-203, MCA

IMP: 37-1-306, 37-50-203, MCA

REASON: The board determined it is reasonably necessary to amend this rule to identify the increments of CPE awarded for each new delivery method and align with other amendments in this notice. The board is amending the title to accurately reflect the addition of other approved delivery methods.

24.201.2137 CREDIT FOR FORMAL SELF-STUDY AND NANO-LEARNING PROGRAMS

(1) Formal self-study and nano-learning programs shall receive continuing education credit equal to the amount granted by the sponsor, if the sponsor is a recognized by the NASBA National Registry of CPE Sponsors. These Self-study programs are calculated on a 50-minute hour.

(a) All other formal self-study programs receive continuing education credit equal to half of the credit amount granted by the sponsor. Self-study courses that are offered by a sponsor that is not recognized by the NASBA National Registry of CPE Sponsors must be at least 50 minutes to receive credit.

(2) Nano-learning programs offered by a sponsor that is not recognized by the NASBA National Registry of CPE Sponsors will not receive CPE credit.

(2) remains the same but is renumbered (3).

AUTH: 37-1-319, 37-50-201, 37-50-203, MCA

IMP: 37-1-306, 37-50-203, MCA

REASON: The board determined it is reasonably necessary to amend this rule to explain how credit will be awarded in each of the new delivery methods. The board concluded this will help licensees better understand the CPE requirements and how to calculate credit for completing courses of varying delivery methods.

24.201.2138 CREDIT FOR SERVICE AS LECTURER, INSTRUCTOR, TECHNICAL REVIEWER, SPEAKER, OR REPORT REVIEWER (1) and (2) remain the same.

(3) Technical reviewers of qualified CPE programs may receive CPE credit for the actual review time up to the actual number of CPE hours for the learning activity. Not more than 50 percent (60 hours) of the total CPE hours required for the reporting period can be claimed for technical review of CPE courses.

AUTH: 37-1-319, 37-50-201, 37-50-203, MCA

IMP: 37-1-306, 37-50-203, 37-50-314, MCA

REASON: The board is amending this rule and its title to clarify calculation of credit for technical reviewers as a new CPE delivery type, and identify any limit of CPE credit for that delivery method.

24.201.2139 CREDIT FOR PUBLISHED ARTICLES, BOOKS, ETC.

(1) Credit may be claimed for published articles, and books, and other publications provided they contribute to the relevant to maintaining professional competence of the individual. Credit for preparation of such publications may be claimed on a self-declaration basis, not to exceed 25 percent (or 30 hours) of the basic requirement, unless exceptional circumstances justify greater credit. The final amount of credit awarded will be determined by the board on a case-by-case basis.

AUTH: 37-1-319, 37-50-201, 37-50-203, MCA

IMP: 37-1-306, 37-50-203, 37-50-314, MCA

REASON: The board determined it is reasonably necessary to amend this rule to allow CPE credit for publications other than articles and books as long as they assist the author in maintaining professional competence to practice public accounting.

24.201.2410 ENFORCEMENT AGAINST LICENSE HOLDERS AND PRACTICE PRIVILEGE HOLDERS (1) through (1)(j) remain the same.

(k) failure of any individual using the practice privilege in Montana to notify this board of any suspension, revocation, termination, or discipline of the license in any jurisdiction in which the individual practices; or

(l) failure of a Montana licensee who is using the practice privilege in another jurisdiction to cooperate with another jurisdiction's board of accountancy's investigation into acts of the licensee in that other jurisdiction; or

(m) failure of a licensee or practice privilege holder to comply with board rules of professional conduct, and the AICPA Code of Professional Conduct effective December 15, 2014.

(i) The board adopts and incorporates by reference the AICPA Code of Professional Conduct, effective December 15, 2014, which sets forth the principles, rules, and interpretations in the performance of professional responsibilities. A copy of the AICPA Code of Professional Conduct may be obtained from the Board of Public Accountants, 301 S. Park Ave., Helena, MT 59601.

AUTH: 37-1-131, 37-1-136, 37-1-319, 37-50-203, MCA
IMP: 37-1-136, 37-1-316, 37-1-319, 37-50-203, 37-50-325, MCA

REASON: The board determined it is reasonably necessary to amend this rule to adopt the AICPA Code of Professional Conduct, which is widely accepted in the profession as the primary standard of conduct. The board is adopting this code to add uniformity to the practice by eliminating variations in the professional conduct standard created through various and differing state-specific rules. Implementing such a standardized conduct code will reduce the likelihood that licensees practicing in multiple jurisdictions will inadvertently violate a state-specific rule. The adoption of the AICPA Code of Professional Conduct is a recommendation in the UAA.

Implementation citations are being amended to accurately reflect all statutes implemented through the rule.

5. The proposed new rule is as follows:

NEW RULE I CREDIT FOR BLENDED LEARNING (1) Any pre-program, post-program, and/or homework assignments must relate to the defined learning objectives of the program.

(2) Course sponsors must provide clear instruction and information that summarize the components of the program and what must be completed or achieved during each component in order to qualify for CPE hours.

(3) Pre-program, post-program, and homework assignments cannot constitute more than 25 percent of the total CPE hours for that class.

(4) The primary component must incorporate an assessment in which the participant demonstrates achievement of the learning objectives of the program.

AUTH: 37-1-319, 37-50-201, 37-50-203, MCA
IMP: 37-1-306, 37-50-203, MCA

REASON: The board determined it is reasonable to adopt NEW RULE I to set forth the requirements and limitations of the blended learning CPE delivery method. Blended learning is a combination of two or more learning formats. As a result, limitations placed on asynchronous delivery methods are limited to a percent of the total CPE hours.

6. The board proposes to repeal the following rules:

24.201.704 INDEPENDENCE

AUTH: 37-1-131, 37-50-203, MCA
IMP: 37-1-131, 37-50-203, 37-50-325, MCA

REASON: The board is repealing the state-specific professional conduct rules (ARM 24.201.704 through 24.201.710, 24.201.718, 24.201.720, and 24.201.726) as they are adequately covered in the AICPA Code of Professional Conduct being

adopted in ARM 24.201.2410. The board concluded that the records section of the AICPA does not offer the necessary protections to Montana consumers and is retaining ARM 24.201.723.

24.201.705 INTEGRITY AND OBJECTIVITY

AUTH: 37-1-131, 37-50-203, MCA
IMP: 37-1-131, 37-50-203, 37-50-325, MCA

24.201.706 COMPETENCE

AUTH: 37-1-131, 37-50-203, MCA
IMP: 37-1-131, 37-50-203, 37-50-325, MCA

24.201.707 DISCREDITABLE ACTS

AUTH: 37-1-131, 37-50-203, MCA
IMP: 37-1-131, 37-50-203, 37-50-325, MCA

24.201.708 DUE PROFESSIONAL CARE

AUTH: 37-1-131, 37-50-203, MCA
IMP: 37-1-131, 37-50-203, 37-50-325, MCA

24.201.709 COMMISSIONS

AUTH: 37-1-131, 37-50-203, MCA
IMP: 37-1-131, 37-50-203, 37-50-325, MCA

24.201.710 CONTINGENT FEES

AUTH: 37-1-131, 37-50-203, MCA
IMP: 37-1-131, 37-50-203, 37-50-325, MCA

24.201.718 APPLICABLE STANDARDS

AUTH: 37-50-203, MCA
IMP: 2-4-307, 37-50-203, 37-50-325, MCA

24.201.720 CONFIDENTIALITY

AUTH: 37-1-131, 37-50-203, MCA
IMP: 37-1-131, 37-50-203, 37-50-325, MCA

24.201.726 ADVERTISING

AUTH: 37-1-131, 37-50-203, MCA

IMP: 37-1-131, 37-50-203, 37-50-325, MCA

7. Concerned persons may present their data, views, or arguments either orally or in writing at the hearing. Written data, views, or arguments may also be submitted to the Board of Public Accountants, 301 South Park Avenue, P.O. Box 200513, Helena, Montana 59620-0513, by facsimile to (406) 841-2305, or e-mail to dlibsdpac@mt.gov, and must be received no later than 5:00 p.m., August 18, 2017.

8. An electronic copy of this notice of public hearing is available at publicaccountant.mt.gov (department and board's web site). Although the department strives to keep its web sites accessible at all times, concerned persons should be aware that web sites may be unavailable during some periods, due to system maintenance or technical problems, and that technical difficulties in accessing a web site do not excuse late submission of comments.

9. The board maintains a list of interested persons who wish to receive notices of rulemaking actions proposed by this board. Persons who wish to have their name added to the list shall make a written request that includes the name, e-mail, and mailing address of the person to receive notices and specifies that the person wishes to receive notices regarding all board administrative rulemaking proceedings or other administrative proceedings. The request must indicate whether e-mail or standard mail is preferred. Such written request may be sent or delivered to the Board of Public Accountants, 301 South Park Avenue, P.O. Box 200513, Helena, Montana 59620-0513; faxed to the office at (406) 841-2305; e-mailed to dlibsdpac@mt.gov; or made by completing a request form at any rules hearing held by the agency.

10. The bill sponsor contact requirements of 2-4-302, MCA, do not apply.

11. With regard to the requirements of 2-4-111, MCA, the board has determined that the amendment of ARM 24.201.2101, 24.201.2106, 24.201.2120, 24.201.2124, 24.201.2136, 24.201.2137, 24.201.2138, and 24.201.2139 will significantly and directly impact small businesses.

With regard to the requirements of 2-4-111, MCA, the board has determined that the amendment of ARM 24.201.301, 24.201.535, 24.201.537, and 24.201.2410 will not significantly and directly impact small businesses.

With regard to the requirements of 2-4-111, MCA, the board has determined that the adoption of NEW RULE I will significantly and directly impact small businesses.

With regard to the requirements of 2-4-111, MCA, the board has determined that the repeal of ARM 24.201.704, 24.201.705, 24.201.706, 24.201.707, 24.201.708, 24.201.709, 24.201.710, 24.201.718, 24.201.720, and 24.201.726 will not significantly and directly impact small businesses.

Documentation of the board's above-stated determinations is available upon request to the Board of Public Accountants, 301 South Park Avenue, P.O. Box 200513, Helena, Montana 59620-0513; telephone (406) 841-2244; facsimile (406) 841-2305; or to dlibsdpac@mt.gov.

12. Grace Berger, Executive Officer, has been designated to preside over and conduct this hearing.

BOARD OF PUBLIC ACCOUNTANTS
DAN VUCKOVICH, CPA
PRESIDING OFFICER

/s/ DARCEE L. MOE
Darcee L. Moe
Rule Reviewer

/s/ PAM BUCY
Pam Bucy, Commissioner
DEPARTMENT OF LABOR AND INDUSTRY

Certified to the Secretary of State July 10, 2017.