



**MONTANA
ADMINISTRATIVE
REGISTER**



**BOARD OF PUBLIC ACCOUNTANTS
DEPARTMENT OF LABOR AND INDUSTRY**

NOTICE OF ADOPTION

MAR NOTICE NO. 2025-167.2

Summary

Implementation of Senate Bill (SB) 166 (2025) and adoption of a rolling 30-month period for examination credits

Previous Notice(s) and Hearing Information

On June 27, 2025, the Board of Public Accountants (agency) published MAR Notice No. 2025-167.1 regarding the public hearing on the proposed changes to the agency's rules, in the 2025 Montana Administrative Register, Issue No. 12.

On July 22, 2025, a public hearing was held on the proposed rulemaking via the videoconference and telephonic platform.

Final Rulemaking Action – Effective September 13, 2025

AMEND AS PROPOSED

The agency has amended the following rules as proposed:

24.201.502 ACCOUNTING AND AUDITING EXPERIENCE REQUIREMENTS

24.201.503 APPLICANT FOR INITIAL LICENSE

24.201.516 GRANTING OF EXAMINATION CREDIT

Statement of Reasons

The agency has considered the comments and testimony received. A summary of the comments received, and the agency's responses are as follows:

Comment 1: One commenter thanked the board for changing the exam credit validity from 18 months to 30 months.

Response 1: The board appreciates all comments received during the rulemaking process.

Comment 2: One commenter suggested the board apply the rule to exam credits that are valid today.

Response 2: Once the rule is adopted, exam credits will be valid for 30 months from the day the section is passed.

Comment 3: One commenter suggested the board consider applying the 30-month period to all future exams.

Response 3: The board agrees with the commenter, and will apply the 30-month period to all exam credits moving forward.

Contact

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Rule Reviewer

Jennifer Stallkamp

Approval

Sarah Swanson, Commissioner

Approval

Mike Johns, CPA, Presiding Officer, Board of Public Accountants