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Sequence Number: 10-22-16
Rule ID(s): 6348-6349
File Date: 10/28/16
Effective Date: 1/26/17

Proposed Rule(s) Filing Form

Proposed rules are submitted pursuant to Tenn. Code Ann. §§ 4-5-202, 4-5-207, and 4-5-229 in lieu of a rulemaking hearing. It is the intent of the Agency to promulgate these rules without a rulemaking hearing unless a petition requesting such hearing is filed within ninety (90) days of the filing of the proposed rule with the Secretary of State. To be effective, the petition must be filed with the Agency and be signed by ten (10) persons who will be affected by the amendments, or submitted by a municipality which will be affected by the amendments, or an association of ten (10) or more members, or any standing committee of the General Assembly. The agency shall forward such petition to the Secretary of State.

Pursuant to Tenn. Code Ann. § 4-5-229, any new fee or fee increase promulgated by state agency rule shall take effect on July 1, following the expiration of the ninety (90) day period as provided in § 4-5-207. This section shall not apply to rules that implement new fees or fee increases that are promulgated as emergency rules pursuant to § 4-5-208(a) and to subsequent rules that make permanent such emergency rules, as amended during the rulemaking process. In addition, this section shall not apply to state agencies that did not, during the preceding two (2) fiscal years, collect fees in an amount sufficient to pay the cost of operating the board, commission or entity in accordance with § 4-29-121(b).

Agency/Board/Commission: Tennessee State Board of Accountancy
Division: Division of Regulatory Boards, Tennessee Department of Commerce and Insurance
Contact Person: Benjamin Glover
Address: 500 James Robertson Parkway, Nashville, Tennessee
Zip: 37243
Phone: 615-770-0085
Email: Benjamin.Glover@tn.gov

Revision Type (check all that apply):

- Amendment
 New
 Repeal

Rule(s) (ALL chapters and rules contained in filing must be listed here. If needed, copy and paste additional tables to accommodate multiple chapters. Please make sure that ALL new rule and repealed rule numbers are listed in the chart below. Please enter only ONE Rule Number/Rule Title per row)

Chapter Number	Chapter Title
0020-01	Board of Accountancy, Licensing and Registration Requirements
Rule Number	Rule Title
0020-01-.04	Fees
0020-01-.06	Examinations
0020-01-.08	Renewal of Licenses
0020-01-.13	Interstate Practice

Chapter Number	Chapter Title
0020-05	Continuing Education
Rule Number	Rule Title
0020-05-.04	Qualifying Programs

(Place substance of rules and other info here. Please be sure to include a detailed explanation of the changes being made to the listed rule(s). Statutory authority must be given for each rule change. For information on formatting rules go to http://sos.tn.gov/sites/default/files/forms/Rulemaking_Guidelines_August2014.pdf)

Chapter 0020-01
Board of Accountancy, Licensing and Registration Requirements

Amendments

Rule 0020-01-.04(1) Fees is amended by deleting subparagraph (h) in its entirety and substituting, instead, the following language so that, as amended, the subparagraph shall read:

(h) Transfer of grades or letter of good standing Twenty-five dollars (\$25.00) per request

Authority: T.C.A. §§ 62-1-105 and 62-1-107.

Rule 0020-01-.06 Examinations is amended by inserting a new paragraph after paragraph (11) consisting of the following language and numbering the new paragraph consistent with the existing ordering:

- (12) Candidates who have been ordered to military service shall receive an automatic extension on any CPA examination credits, in order to complete the examination requirements of paragraph (6) of this rule, for the length of time that the candidate was ordered to military service.

Authority: T.C.A. §§ 62-1-105 and 62-1-106.

Rule 0020-01-.08 Renewal of Licenses is amended by deleting paragraphs (6) and (7) in their entirety and substituting, instead, the following language so that, as amended, the paragraphs shall read:

- (6) Licenses which are between one day and six (6) months past the expiration date shall be considered delinquent. Licenses which are renewed between thirty-one (31) days and six (6) months following their expiration date will be assessed a late fee in the amount of one-hundred dollars (\$100.00).
- (7) Licenses which are more than six (6) months past the expiration date shall be deemed to have expired. Any individual wishing to reinstate an expired license shall comply with paragraph (4) of this rule and paragraph (6) of rule 0020-5-.03. The CPE hours required to be completed to reinstate an expired license are considered penalty hours and may not be used to offset the CPE hours required for the renewal of a license.

Authority: T.C.A. §§ 4-3-1304, 62-1-105, 62-1-107, 62-1-108, 62-1-109, 62-1-111, and 56-1-302.

Rule 0020-01-.13 Interstate Practice is amended by deleting paragraph (2) in its entirety and substituting, instead, the following language so that, as amended, the paragraph shall read:

- (2) Fees
- (a) An application for a reciprocal certificate shall be accompanied by a fee of one hundred dollars (\$100.00).
- (b) The fee for issuance of an initial reciprocal certificate shall be one hundred dollars (\$100.00).

Authority: T.C.A. §§ 62-1-105, 62-1-107, 62-1-110, 62-1-111, 62-1-113, 62-1-114, and 62-1-117.

Chapter 0020-05
Continuing Education
Amendments

Rule 0020-05-.04 Qualifying Programs is amended by deleting paragraph (5) in its entirety and substituting, instead, the following language so that, as amended, the paragraph shall read:

- (5) Continuing education credit will be allowed for service as an instructor, discussion leader or speaker at any program for which participants are eligible to receive continuing education credit. Credit for such service will be awarded on the first presentation only, unless a program has been substantially revised. The amount of credit awarded shall not exceed three times the number of class hours; provided however, credit hours awarded under this paragraph shall not exceed fifty percent (50%) of the total number of credit hours required by this chapter within any two-year period. A licensee who receives credit for services as an instructor, discussion leader, or speaker of a CPE course cannot also receive credit for attendance at the same or substantially same course that the licensee served as an instructor, discussion leader, or speaker within the preceding twelve month period.

Authority: T.C.A. §§ 62-1-105 and 62-1-107.

Rule 0020-05-.04 Qualifying Programs is amended by inserting a new paragraph after paragraph (10) consisting of the following language and numbering the new paragraph consistent with the existing ordering:

- (11) A licensee, once per reporting period, may submit for approval up to sixteen (16) hours of CPE from courses that are sponsored by organizations that are not registered with NASBA, and are either offered on a limited basis or industry specific.

Authority: T.C.A. §§ 62-1-105 and 62-1-107.

* If a roll-call vote was necessary, the vote by the Agency on these rules was as follows:

Board Member	Aye	No	Abstain	Absent	Signature (if required)
Janet Booker Davis	X				
Pamela Church	X				
Stephen Eldridge	X				
Larry Elmore	X				
Kevin Monroe	X				
Gay Moon	X				
Gabe Roberts	X				
Don Royston	X				
Casey Stuart	X				
Trey Watkins	X				
Judy Wetherbee	X				

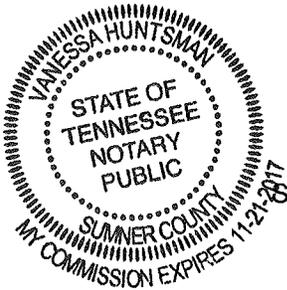
I certify that this is an accurate and complete copy of proposed rules, lawfully promulgated and adopted by the Tennessee State Board of Accountancy on 07/15/2016 (date as mm/dd/yyyy), and is in compliance with the provisions of T.C.A. § 4-5-222. The Secretary of State is hereby instructed that, in the absence of a petition for proposed rules being filed under the conditions set out herein and in the locations described, he is to treat the proposed rules as being placed on file in his office as rules at the expiration of ninety (90) days of the filing of the proposed rule with the Secretary of State.

Date: 10/05/2016

Signature: [Handwritten Signature]

Name of Officer: Benjamin Paul Glover

Title of Officer: Assistant General Counsel



Subscribed and sworn to before me on: 10/05/2016

Notary Public Signature: Vanessa Huntsman

My commission expires on: 11/21/2017

Rule of the Tennessee State Board of Accountancy
 Chapter 0020-01 Board of Accountancy, Licensing and Registration Requirements
 Rule 0020-01-.04 Fees
 Rule 0020-01-.06 Examinations
 Rule 0020-01-.08 Renewal of Licenses
 Rule 0020-01-.13 Intestate Practice

Chapter 0020-05 Continuing Education
 Rule 0020-05-.04 Qualifying Programs

All proposed rules provided for herein have been examined by the Attorney General and Reporter of the State of Tennessee and are approved as to legality pursuant to the provisions of the Administrative Procedures Act, Tennessee Code Annotated, Title 4, Chapter 5.

Herbert H. Slatery III
 Herbert H. Slatery III
 Attorney General and Reporter

10/19/2016
 Date

Department of State Use Only

Filed with the Department of State on: 10/28/16

Effective on: 1/26/17



Tre Hargett
Secretary of State

RECEIVED
2016 OCT 28 PM 1:52
SECRETARY OF STATE
PUBLICATIONS

Regulatory Flexibility Addendum

Pursuant to T.C.A. §§ 4-5-401 through 4-5-404, prior to initiating the rule making process, all agencies shall conduct a review of whether a proposed rule or rule affects small business.

1. The type or types of small business and an identification and estimate of the number of small businesses subject to the proposed rule that would bear the cost of, or directly benefit from the proposed rule:

The proposed amendments would affect any small business providing public accounting services. There are currently 2,035 licensed CPA and PA firms, 10,679 active licensed CPAs and 4,221 inactive licensed CPAs in Tennessee.

2. The projected reporting, recordkeeping and other administrative costs required for compliance with the proposed rule, including the type of professional skills necessary for preparation of the report or record:

The proposed amendments clarify existing rules and improve their compliance with the relevant statutes. The amendments do not impose a new requirement for professional skill necessary for the preparation of a report or record for compliance. However, the amendments create a cost to a licensee for the transfer of grades or a letter of good standing in order to obtain an out-of-state licensure. The cost for such services (\$25.00) is less than the neighboring states that offer the same or similar services.

3. A statement of the probable effect on impacted small businesses and consumers:

Consumers and small businesses will likely benefit from the clarification of these rules which will prevent those ordered to military service from losing any credits obtained from the CPA examinations needed for licensure. In addition, charging a small fee for the transfer of grades or letter of good standing will permit the Board to automate and move those services online, thus improving access to such services for licensees.

4. A description of any less burdensome, less intrusive or less costly alternative methods of achieving the purpose and objectives of the proposed rule that may exist, and to what extent the alternative means might be less burdensome to small business:

The proposed amendments are not burdensome or intrusive to small businesses. There are no known less intrusive or less costly alternative methods. Rather, the amendments seek to expedite the process for licensees and small businesses, and thus are less burdensome than the existing rules

5. A comparison of the proposed rule with any federal or state counterparts:

There are no federal or state counterparts to the issues addressed by these rules.

6. Analysis of the effect of the possible exemption of small businesses from all or any part of the requirements contained in the proposed rule:

The amendments do not impose any new requirements on small businesses. Rather, the amendments will reduce the current administrative requirements by allowing for up to 16 hours of CPE from sources that are currently not sanctioned by the Board.

Impact on Local Governments

Pursuant to T.C.A. §§ 4-5-220 and 4-5-228 “any rule proposed to be promulgated shall state in a simple declarative sentence, without additional comments on the merits of the policy of the rules or regulation, whether the rule or regulation may have a projected impact on local governments.” (See Public Chapter Number 1070 (<http://state.tn.us/sos/acts/106/pub/pc1070.pdf>) of the 2010 Session of the General Assembly)

The proposed amendments are not expected to have any impact on local governments.

Additional Information Required by Joint Government Operations Committee

All agencies, upon filing a rule, must also submit the following pursuant to T.C.A. § 4-5-226(i)(1).

- (A) A brief summary of the rule and a description of all relevant changes in previous regulations effectuated by such rule;

The amendments allow for extension of time for examination credit to be given to applicants who are ordered to military service; impose a fee to individuals seeking grades or other information in order to obtain a CPA license from another state; and expand the category of CPE sponsors for the biennial requirements.

- (B) A citation to and brief description of any federal law or regulation or any state law or regulation mandating promulgation of such rule or establishing guidelines relevant thereto;

There are no federal laws or regulations mandating such a rule. T.C.A. § 62-1-105(e) authorizes the Board to adopt rules in order to enforce the statutes of the Tennessee Accountancy Act of 1998.

- (C) Identification of persons, organizations, corporations or governmental entities most directly affected by this rule, and whether those persons, organizations, corporations or governmental entities urge adoption or rejection of this rule;

Applicants called to military service and existing licensees are the persons most affected by the adoption or rejection of this rule.

- (D) Identification of any opinions of the attorney general and reporter or any judicial ruling that directly relates to the rule or the necessity to promulgate the rule;

There are no known AG opinions or judicial rulings which directly relate to this rule.

- (E) An estimate of the probable increase or decrease in state and local government revenues and expenditures, if any, resulting from the promulgation of this rule, and assumptions and reasoning upon which the estimate is based. An agency shall not state that the fiscal impact is minimal if the fiscal impact is more than two percent (2%) of the agency's annual budget or five hundred thousand dollars (\$500,000), whichever is less;

There is no indication that there will be any increase or decrease in state and local government revenues and expenditures as a result of the promulgation of this rule. If there is any increase or decrease, such change will be less than two percent (2%) of the agency's annual budget.

- (F) Identification of the appropriate agency representative or representatives, possessing substantial knowledge and understanding of the rule;

Benjamin Glover & Wendy Garvin of the TN State Board of Accountancy from the TN Dept. of Commerce and Insurance.

- (G) Identification of the appropriate agency representative or representatives who will explain the rule at a scheduled meeting of the committees;

Benjamin Glover & Wendy Garvin of the TN State Board of Accountancy from the TN Dept. of Commerce and Insurance.

- (H) Office address, telephone number, and email address of the agency representative or representatives who will explain the rule at a scheduled meeting of the committees; and

Benjamin Glover
Assistant General Counsel
500 James Robertson Parkway
Nashville, TN 37243
615-770-0085
benjamin.glover@tn.gov

Wendy Garvin
Executive Director
500 James Robertson Parkway
Nashville, TN 37243
615-532-7397
wendy.garvin@tn.gov

(I) Any additional information relevant to the rule proposed for continuation that the committee requests.

There is no additional information relevant to the rule requested.

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Sequence Number: _____
Rule ID(s): _____
File Date: _____
Effective Date: _____

Proposed Rule(s) REDLINE

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Pursuant to Tenn. Code Ann. § 4-5-229, any new fee or fee increase promulgated by state agency rule shall take effect on July 1, following the expiration of the ninety (90) day period as provided in § 4-5-207. This section shall not apply to rules that implement new fees or fee increases that are promulgated as emergency rules pursuant to § 4-5-208(a) and to subsequent rules that make permanent such emergency rules, as amended during the rulemaking process. In addition, this section shall not apply to state agencies that did not, during the preceding two (2) fiscal years, collect fees in an amount sufficient to pay the cost of operating the board, commission or entity in accordance with § 4-29-121(b).

Agency/Board/Commission: Tennessee State Board of Accountancy
Division: Division of Regulatory Boards, Tennessee Department of Commerce and Insurance
Contact Person: Benjamin Glover
Address: 500 James Robertson Parkway, Nashville, Tennessee
Zip: 37243
Phone: 615-770-0085
Email: Benjamin.Glover@tn.gov

Revision Type (check all that apply):

- Amendment
 New
 Repeal

Rule(s) (ALL chapters and rules contained in filing must be listed here. If needed, copy and paste additional tables to accommodate multiple chapters. Please make sure that ALL new rule and repealed rule numbers are listed in the chart below. Please enter only ONE Rule Number/Rule Title per row)

Chapter Number	Chapter Title
0020-01	Board of Accountancy, Licensing and Registration Requirements
Rule Number	Rule Title
0020-01-.04	Fees
0020-01-.06	Examinations
0020-01-.08	Renewal of Licenses
0020-01-.13	Interstate Practice

Chapter Number	Chapter Title
0020-05	Continuing Education
Rule Number	Rule Title
0020-05-.04	Qualifying Programs

(Place substance of rules and other info here. Please be sure to include a detailed explanation of the changes being made to the listed rule(s). Statutory authority must be given for each rule change. For information on formatting rules go to http://sos.tn.gov/sites/default/files/forms/Rulemaking_Guidelines_August2014.pdf)

Chapter 0020-01
Board of Accountancy, Licensing and Registration Requirements

Amendments

Rule 0020-01-.04(1) Fees is amended by deleting subparagraph (h) in its entirety and substituting, instead, the following language so that, as amended, the subparagraph shall read:

~~(h) Notification of intent to practice fee, sent to the Board and not the Board's designee under Rule 0020-01-.13(a) Transfer of grades or letter of good standing~~

~~Fifty dollars (\$50.00) per year or part year~~
Twenty-five dollars (\$25.00) per request

Authority: T.C.A. §§ 62-1-105 and 62-1-107.

Rule 0020-01-.06 Examinations is amended by inserting a new paragraph after paragraph (11) consisting of the following language and numbering the new paragraph consistent with the existing ordering:

(12) Candidates who have been ordered to military service shall receive an automatic extension on any CPA examination credits, in order to complete the examination requirements of paragraph (6) of this rule, for the length of time that the candidate was ordered to military service.

Authority: T.C.A. §§ 62-1-105 and 62-1-106.

Rule 0020-01-.08 Renewal of Licenses is amended by deleting paragraphs (6) and (7) in their entirety and substituting, instead, the following language so that, as amended, the paragraphs shall read:

(6) Licenses which are between one day and ~~one year~~six (6) months past the expiration date shall be considered delinquent. Licenses which are renewed between thirty-one (31) days and ~~one (1) year~~six (6) months following their expiration date will be assessed a late fee in the amount of one-hundred dollars (\$100.00).

(7) Licenses which are more than ~~one (1) year~~six (6) months past the expiration date shall be deemed to have expired. Any individual wishing to reinstate an expired license shall comply with paragraph (4) of this rule and paragraph (6) of rule 0020-5-.03. The CPE hours required to be completed to reinstate an expired license are considered penalty hours and may not be used to offset the CPE hours required for the renewal of a license.

Authority: T.C.A. §§ 4-3-1304, 62-1-105, 62-1-107, 62-1-108, 62-1-109, 62-1-111, and 56-1-302.

Rule 0020-01-.13 Interstate Practice is amended by deleting paragraph (2) in its entirety and substituting, instead, the following language so that, as amended, the paragraph shall read:

(2) Fees

- (a) An application for a reciprocal certificate shall be accompanied by a fee of one hundred dollars (\$100.00).
- (b) The fee for issuance of an initial reciprocal certificate shall be one hundred dollars (\$100.00).
- ~~(c) The fee for biennial renewal of a reciprocal certificate shall be one hundred twenty dollars (\$120.00).~~

Authority: T.C.A. §§ 62-1-105, 62-1-107, 62-1-110, 62-1-111, 62-1-113, 62-1-114, and 62-1-117.

Chapter 0020-05
Continuing Education
Amendments

Rule 0020-05-.04 Qualifying Programs is amended by deleting paragraph (5) in its entirety and substituting, instead, the following language so that, as amended, the paragraph shall read:

- (5) Continuing education credit will be allowed for service as an instructor, discussion leader or speaker at any program for which participants are eligible to receive continuing education credit. Credit for such service will be awarded on the first presentation only, unless a program has been substantially revised. The amount of credit awarded shall not exceed three times the number of class hours; provided however, credit hours awarded under this paragraph shall not exceed fifty percent (50%) of the total number of credit hours required by this chapter within any two-year period. A licensee who receives credit for services as an instructor, discussion leader, or speaker of a CPE course cannot also receive credit for attendance at the same or substantially same course that the licensee served as an instructor, discussion leader, or speaker within the preceding twelve month period.

Authority: T.C.A. §§ 62-1-105 and 62-1-107.

Rule 0020-05-.04 Qualifying Programs is amended by inserting a new paragraph after paragraph (10) consisting of the following language and numbering the new paragraph consistent with the existing ordering:

- (11) A licensee, once per reporting period, may submit for approval up to sixteen (16) hours of CPE from courses that are sponsored by organizations that are not registered with NASBA, and are either offered on a limited basis or industry specific.

Authority: T.C.A. §§ 62-1-105 and 62-1-107.

* If a roll-call vote was necessary, the vote by the Agency on these rules was as follows:

Board Member	Aye	No	Abstain	Absent	Signature (if required)
Janet Booker Davis	X				
Pamela Church	X				
Stephen Eldridge	X				
Larry Elmore	X				
Kevin Monroe	X				
Gay Moon	X				
Gabe Roberts	X				
Don Royston	X				
Casey Stuart	X				
Trey Watkins	X				
Judy Wetherbee	X				

I certify that this is an accurate and complete copy of proposed rules, lawfully promulgated and adopted by the Tennessee State Board of Accountancy on 07/15/2016 (date as mm/dd/yyyy), and is in compliance with the provisions of T.C.A. § 4-5-222. The Secretary of State is hereby instructed that, in the absence of a petition for proposed rules being filed under the conditions set out herein and in the locations described, he is to treat the proposed rules as being placed on file in his office as rules at the expiration of ninety (90) days of the filing of the proposed rule with the Secretary of State.

Date: _____

Signature: _____

Name of Officer: Benjamin Paul Glover

Title of Officer: Assistant General Counsel

Subscribed and sworn to before me on: _____

Notary Public Signature: _____

My commission expires on: _____

Rule of the Tennessee State Board of Accountancy
 Chapter 0020-01 Board of Accountancy, Licensing and Registration Requirements
 Rule 0020-01-.04 Fees
 Rule 0020-01-.06 Examinations
 Rule 0020-01-.08 Renewal of Licenses
 Rule 0020-01-.13 Intestate Practice

Chapter 0020-05 Continuing Education
 Rule 0020-05-.04 Qualifying Programs

All proposed rules provided for herein have been examined by the Attorney General and Reporter of the State of Tennessee and are approved as to legality pursuant to the provisions of the Administrative Procedures Act, Tennessee Code Annotated, Title 4, Chapter 5.

 Herbert H. Slatery III
 Attorney General and Reporter

 Date

Department of State Use Only

Filed with the Department of State on: _____

Effective on: _____

Tre Hargett
Secretary of State

Regulatory Flexibility Addendum

Pursuant to T.C.A. §§ 4-5-401 through 4-5-404, prior to initiating the rule making process, all agencies shall conduct a review of whether a proposed rule or rule affects small business.

1. The type or types of small business and an identification and estimate of the number of small businesses subject to the proposed rule that would bear the cost of, or directly benefit from the proposed rule:

The proposed amendments would affect any small business providing public accounting services. There are currently 2,035 licensed CPA and PA firms, 10,679 active licensed CPAs and 4,221 inactive licensed CPAs in Tennessee.

2. The projected reporting, recordkeeping and other administrative costs required for compliance with the proposed rule, including the type of professional skills necessary for preparation of the report or record:

The proposed amendments clarify existing rules and improve their compliance with the relevant statutes. The amendments do not impose a new requirement for professional skill necessary for the preparation of a report or record for compliance. However, the amendments create a cost to a licensee for the transfer of grades or a letter of good standing in order to obtain an out-of-state licensure. The cost for such services (\$25.00) is less than the neighboring states that offer the same or similar services.

3. A statement of the probable effect on impacted small businesses and consumers:

Consumers and small businesses will likely benefit from the clarification of these rules which will prevent those ordered to military service from losing any credits obtained from the CPA examinations needed for licensure. In addition, charging a small fee for the transfer of grades or letter of good standing will permit the Board to automate and move those services online, thus improving access to such services for licensees.

4. A description of any less burdensome, less intrusive or less costly alternative methods of achieving the purpose and objectives of the proposed rule that may exist, and to what extent the alternative means might be less burdensome to small business:

The proposed amendments are not burdensome or intrusive to small businesses. There are no known less intrusive or less costly alternative methods. Rather, the amendments seek to expedite the process for licensees and small businesses, and thus are less burdensome than the existing rules

5. A comparison of the proposed rule with any federal or state counterparts:

There are no federal or state counterparts to the issues addressed by these rules.

6. Analysis of the effect of the possible exemption of small businesses from all or any part of the requirements contained in the proposed rule:

The amendments do not impose any new requirements on small businesses. Rather, the amendments will reduce the current administrative requirements by allowing for up to 16 hours of CPE from sources that are currently not sanctioned by the Board.

Impact on Local Governments

Pursuant to T.C.A. §§ 4-5-220 and 4-5-228 "any rule proposed to be promulgated shall state in a simple declarative sentence, without additional comments on the merits of the policy of the rules or regulation, whether the rule or regulation may have a projected impact on local governments." (See Public Chapter Number 1070 (<http://state.tn.us/sos/acts/106/pub/pc1070.pdf>) of the 2010 Session of the General Assembly)

The proposed amendments are not expected to have any impact on local governments.

Additional Information Required by Joint Government Operations Committee

All agencies, upon filing a rule, must also submit the following pursuant to T.C.A. § 4-5-226(i)(1).

- (A) A brief summary of the rule and a description of all relevant changes in previous regulations effectuated by such rule;

The amendments allow for extension of time for examination credit to be given to applicants who are ordered to military service; impose a fee to individuals seeking grades or other information in order to obtain a CPA license from another state; and expand the category of CPE sponsors for the biennial requirements.

- (B) A citation to and brief description of any federal law or regulation or any state law or regulation mandating promulgation of such rule or establishing guidelines relevant thereto;

There are no federal laws or regulations mandating such a rule. T.C.A. § 62-1-105(e) authorizes the Board to adopt rules in order to enforce the statutes of the Tennessee Accountancy Act of 1998.

- (C) Identification of persons, organizations, corporations or governmental entities most directly affected by this rule, and whether those persons, organizations, corporations or governmental entities urge adoption or rejection of this rule;

Applicants called to military service and existing licensees are the persons most affected by the adoption or rejection of this rule.

- (D) Identification of any opinions of the attorney general and reporter or any judicial ruling that directly relates to the rule or the necessity to promulgate the rule;

There are no known AG opinions or judicial rulings which directly relate to this rule.

- (E) An estimate of the probable increase or decrease in state and local government revenues and expenditures, if any, resulting from the promulgation of this rule, and assumptions and reasoning upon which the estimate is based. An agency shall not state that the fiscal impact is minimal if the fiscal impact is more than two percent (2%) of the agency's annual budget or five hundred thousand dollars (\$500,000), whichever is less;

There is no indication that there will be any increase or decrease in state and local government revenues and expenditures as a result of the promulgation of this rule. If there is any increase or decrease, such change will be less than two percent (2%) of the agency's annual budget.

- (F) Identification of the appropriate agency representative or representatives, possessing substantial knowledge and understanding of the rule;

Benjamin Glover & Wendy Garvin of the TN State Board of Accountancy from the TN Dept. of Commerce and Insurance.

- (G) Identification of the appropriate agency representative or representatives who will explain the rule at a scheduled meeting of the committees;

Benjamin Glover & Wendy Garvin of the TN State Board of Accountancy from the TN Dept. of Commerce and Insurance.

- (H) Office address, telephone number, and email address of the agency representative or representatives who will explain the rule at a scheduled meeting of the committees; and

Benjamin Glover
Assistant General Counsel
500 James Robertson Parkway
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Wendy Garvin
Executive Director
500 James Robertson Parkway
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615-532-7397
wendy.garvin@tn.gov

(I) Any additional information relevant to the rule proposed for continuation that the committee requests.

There is no additional information relevant to the rule requested.