

STATE OF ALASKA

BOARD OF PUBLIC
ACCOUNTANCY

MEETING

DECEMBER

17, 2024

**STATE OF ALASKA
BOARD OF PUBLIC ACCOUNTANCY**

MISSION STATEMENT

*The mission of the
Board of Public Accountancy
is to protect
the public interest
by insuring that
only qualified persons are licensed
and appropriate standards
of competency and practice
are established
and enforced.*

State of Alaska
Department of Commerce, Community and Economic Development
Division of Corporations, Business and Professional Licensing

BOARD OF PUBLIC ACCOUNTANCY

December 17, 2024

Suite 1535, Atwood Building
550 West 7th Ave., Anchorage, Alaska

Zoom Information:

Registration Link: https://us02web.zoom.us/meeting/register/tZMkcemrqz8pH9C_-ef6wTcUZQqe1s1x5IzL

Dial In: 253-215-8782 or 408-638-0968

Meeting ID = 879 6035 4354

Passcode = 266539

TENTATIVE MEETING AGENDA

	<u>TIME</u>	<u>TOPIC</u>	
	9:00 a.m.	Call to Order/Roll Call	Rachel Hanks, Chair
1.	9:05 a.m.	Review Agenda	Chair
2.	9:10 a.m.	Public Comment (Time limit of 3 minutes will apply as necessary)	Chair
3.	9:15 a.m.	Statute/Regulation Projects	Chair
4.	10:00 a.m.	Application Review	Chair
5.	11:00 a.m.	Administrative Business <ul style="list-style-type: none">• Confirm upcoming meeting schedule:<ul style="list-style-type: none">• February 6-7, 2025 (In Person)• April 25, 2025 (Zoom)• August 22, 2025• November 14, 2025• Review task lists	Chair
	11:15 a.m.	Adjourn	

STATUTE
&
REGULATION
PROJECTS

Board of Accountancy

Summary of Recommended Statute Changes

November 8, 2024

During the November 8, 2024 meeting the Alaska State Board of Accountancy recommended the following changes be made to Alaska State Statute:

- 1) Amend **Sec 08.04.120 Educational and experience requirement**
 - a. Remove the 150 credit-hour requirement for licensure.
- 2) Amend **Sec 08.04.240 Application of partnerships, LLCs, corporations, and other legal entities for permits**
 - a. Remove section (k). This removes the requirement for a firm that is licensed in another state, but does not have an office in Alaska, to obtain an Alaska CPA license in order to offer attest services.
- 3) Rename **Sec 08.04.426** from “**Quality review**” to “**Peer review**” to conform with current language.
- 4) Amend **Sec 08.04.420 Practice Privilege:**
 - a. Amend 420(a) and (c) to allow firm practice privilege.
 - b. Amend 420(a) to move guardrails around practice privilege from statutes to regulations.
- 5) Amend **Section 08.04.422 Conditions of Practice Privilege**
 - a. To include a firm under practice privilege as being subject to disciplinary authority of the board.

November 8, 2024



2024 Legislative Guidance for CBPL Board & Commission Members

As a member of a professional licensing board or commission, you have considerable latitude—as well as responsibility—to recommend changes to your licensing program’s enabling statutes. Members of the public, consumers, other professionals, and your industry’s association (if applicable) confidently approach members of the Legislature to affect the change they wish to see in your practice. Whether taking the initiative or reacting to an “active” bill, board members also need to be prepared to champion their cause!

THE OPEN MEETINGS ACT ALWAYS APPLIES

AS 44.62.310(h) provides detailed definitions of "governmental body", "meeting", and "public entity" that, when combined, define what constitutes a public meeting. A meeting of a decision or policy-making body occurs when more than three (3) members or a majority of the members, whichever is less, engage collectively in discussion of a subject on which the body is authorized to act and set policy and is therefore subject to the Open Meetings Act (OMA). Under this definition, it doesn't matter where the meeting occurs, if it was prearranged, or who arranged it and could include unplanned casual or social contact in any location, including the office of a Legislator or an industry gathering.

Members of boards and commissions should be cautious not to conduct business over email or end up in situations that could be seen as a violation of the OMA, lest the public be removed from the process. Members should not email each other about board business; if a special meeting is needed, a member can alert staff and a meeting can be arranged that way and publicly noticed as required. Remember, all member email correspondence is discoverable, and your board business is also the public’s business.

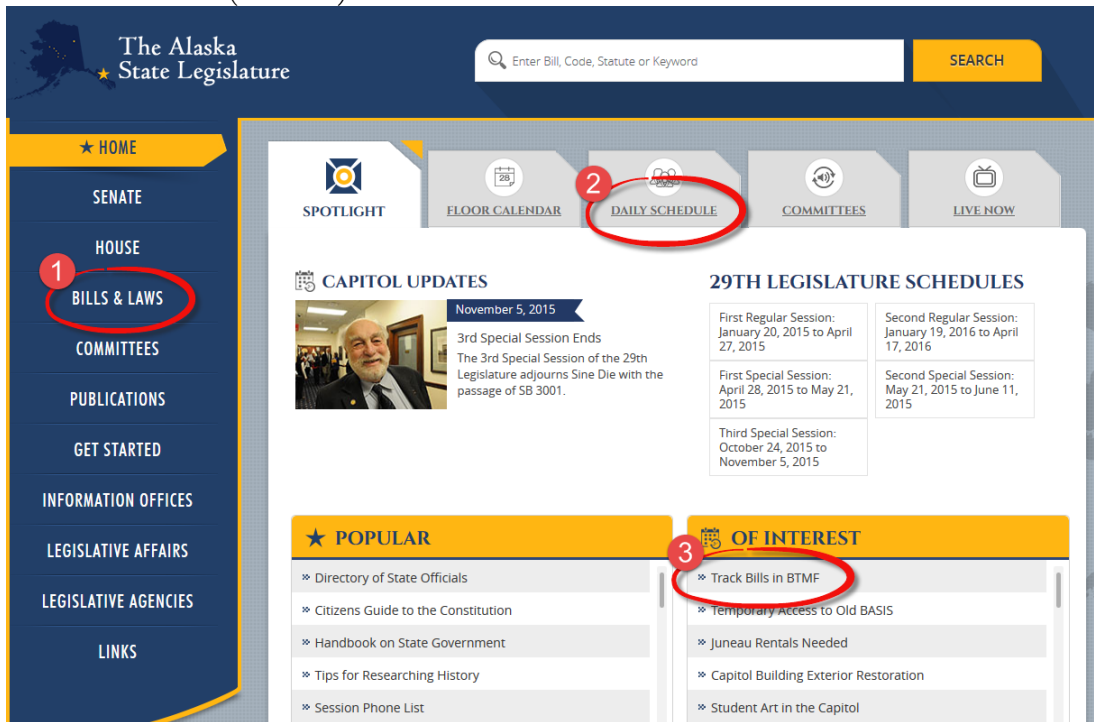
This information is contained in the *CBPL Guide to Excellence in Regulation*, which can be found here along with many other board resources: www.commerce.alaska.gov/web/cbpl/ProfessionalLicensing/BoardMemberResources.

BE INFORMED: IF NOT YOU, THEN WHO?

- Ahead of Legislative session (which starts in mid-January every year), select – on the record – a member who will serve as the point person for legislative activity.
 - In the absence of this person, the division will look to the chair of the board for input and interpretation.
 - If the board is championing a piece of legislation, a history of the meeting minutes reflecting the issues and board’s perspective should be compiled by this leader and made available to board members and division management, who will be at every hearing. This research and history will be especially helpful to new board members who are appointed.

- When a bill is filed, division management will alert program staff. The examiner or executive should ensure that their board members are made aware of legislation that is filed that will affect them. With sometimes hundreds of bills to track, analyze, and testify on, division management may not be able to keep the board apprised of every late-breaking detail. Division management will periodically send updates to staff regarding legislation or request discussion with the board.
- However, it is up to board membership to track the progress of a bill the board is interested in, to call in to testify as desired by the board, submit support or opposition letters as determined by the board, etc. The division will do its best to inform members of scheduled hearings as a courtesy, but board members should utilize the tools identified below to track hearings as well.
- Bill progression and “companion”/“sister” bills:
 - When a bill is introduced, it will either be a House Bill (or “HB”, indicating it was introduced by a Representative) or a Senate Bill (or “SB”, indicating it was introduced by a Senator).
 - Occasionally, the same bill will be introduced by both a Senator and Representative. It will have the same “short title” but different bill numbers. These are often called “sister” or “companion” bills.
 - Once the bill is introduced, it will be referred to one or more committee(s) in that body (i.e., the House or the Senate) and must be heard and passed by those committee(s) before it can go to the Floor – meaning before it is voted on by all members of that body.
 - Committees can amend legislation however they see fit, including changing the text originally included, adding new text, or taking things out. If a committee amends a bill, that amended version is called the “Committee Substitute” and that is what’s considered by the next committee.
 - When the bill reaches the body floor, the latest version of the bill is what’s considered and voted on.
 - If the bill passes its committees of referral and passes on the floor, then it must go to the other body (i.e., if it passes out of its House Committees and passes on the House Floor, now it goes to the Senate) at which point the process starts over – the bill is referred to committees within that body.
 - If the bill is amended further and then is passed in the second body, it must then go back to the first body for concurrence since it is no longer the same bill they voted on.
 - If all of that occurs, the bill is passed by the Legislature and then goes to the Governor for consideration and signature.
 - The bill keeps the same HB or SB number throughout the entire process.
 - When sister/companion bills are introduced, the legislation is often expedited because the bill is basically working its way through both bodies at the same time. If one of the two companion bills pass out of its original body, it will be referred to whatever committee its companion is currently in, and that committee can choose which version to advance. This is why you will often see that whenever the Governor introduces a bill, he introduces it in both the House and Senate, to give it the best chance of getting through all committees of referral in each bill simultaneously rather than one and then the other.
 - For more guidance on the bill progress process, consider reviewing the following resources available on the Alaska State Legislature’s website:
 - Steps in Passage of a Bill: <https://akleg.gov/docs/pdf/passbill.pdf>
 - Legislative Process: <https://akleg.gov/docs/pdf/legprocess.pdf>
- Know where to find your bill using the Alaska State Legislature’s website (also known as BASIS): akleg.gov – *See screen shot on next page:*
 - The **BILLS & LAWS** section on the sidebar links to a searchable list of documents. If you know the bill number, you can search using the bar at the top of the screen.
 - The **DAILY SCHEDULE** shows all committee activity for the day you choose. It is subject to change, but it is a good starting place to see what is happening where.
 - The **BTMF**—or Bill Tracking Management Facility – is your best friend when trying to keep up with a bill. Take the time to set up your profile and register the bill you want to track, then you will receive email updates when its status changes or is scheduled for a hearing.

- You can also sign up to receive SMS text alerts on bill hearings and bill movement by texting the bill number (ex: HB1) to 559-245-2529.



GUIDELINES FOR BOARD MEMBER TESTIMONY

- Encourage the board to become engaged:
 - Track the bill online;
 - Participate in hearings;
 - Write a letter supporting the board’s official position; and/or
 - Discuss the legislation in a public meeting.
- It is a best practice for organizations to speak with “one voice.” Any testimony or correspondence by a board member on behalf of a board must represent deliberation and action taken on the record in a public meeting.
- Staff may not express opinions on behalf of the board or discuss legislation with elected officials except in rare circumstances when they have obtained prior approval from division management and clearance from the Governor’s Legislative Office – so the board will need to ensure they have a plan to express their position(s) on legislative bill(s).
- If the board has published a resolution or letter regarding the legislation because of a vote at a public meeting, staff may provide that document to legislators per department procedures.
- If a board has voted to pursue legislation, this must be an effort by the board membership.
 - Staff cannot participate or assist (aside from providing guidance as needed) unless pre-approved by the Commissioner’s Office and Governor’s Legislative Office.
 - This is because division staff – whether it be the Director, Deputy Director, an Executive Administrator, Licensing Examiner, or other – represent the Governor in the eyes of the Legislature.
- Individual board members may offer their personal or professional opinions on the legislation by clarifying that while they are appointed to a board, they do not speak on behalf of the board.

- Boards must provide a member to testify telephonically (or in person, if the individual resides in Juneau) at every hearing when being considered for reauthorization per AS 08.03 (i.e., a “sunset” bill). Without member interest and advocacy for the board or commission’s continuation, it is possible that the sponsor could withdraw the bill and the board could sunset.
 - Boards must also provide a member to testify at each hearing for a bill that was introduced at the request of the board.
 - The chair or elected board spokesperson should be prepared to answer questions posed by staff or legislators, testify on bills that require subject matter expertise or upon request, and otherwise be available on short notice to engage in this process.
- Be sure to differentiate the State licensing board from the industry association. Sometimes, they share the same goals. Sometimes, they do not. Legislators must keep track of a lot of names and organizations, so be sure that you are clear that you represent the State of Alaska.
- Nervous? Don’t worry! You can email or call the Division Director or Deputy Director to discuss tips or even run through some potential questions/roleplay. Their contact information is provided at the end of this document.

LEGISLATIVE TESTIMONY CALL-IN DO’S AND DON’TS

- **Do** use the streaming video available on the “Live Now” tab on akleg.gov or Gavel Alaska (ktoo.org/gavel) to watch for your bill to come up in a scheduling hearing.
 - The chairman will announce the order of bills at the beginning of the meeting.
 - Callers may be disconnected from the meeting if they call in prior to their bill being taken up.
 - If video streaming is not an option for you, please contact the committee aide prior to the hearing to arrange to call in early.
 - Once the bill is before the committee, call 844-586-9085, 844-563-9085, 907-586-9085, or 907-563-9085. Give your name, the bill number, state whether you are on the line to testify and/or answer questions, and ask to be connected to the _____ Committee.
- Do **not** call in before the bill you are testifying on comes before the committee.
- Do **not** call in for a hearing if you simply want to listen – utilize the streaming video as noted above.
- **Do** use the “mute” function of your phone until called on to testify. If this function is not available on your phone, ask the Legislative Information Office (LIO) moderator to mute your call.
- Do **not** use the “hold” function while connected to a legislative committee. (It may result in hold music playing on the loudspeaker in the committee room which is very disruptive.)
- **Do** try to be in a quiet room without distractions or interruptions while testifying or on the line for questions. Please treat the important responsibility of testifying with utmost respect and professionalism.
- **Do** remember that everything transmitted over your phone will be broadcast directly into the meeting room and recorded to become part of the permanent record.
- **Do** remember to be in a location with good reception if using a cell phone. Disruptions coming into the meeting via the phone lines may result in all callers being disconnected from the system. This will require testifiers to call back to be reconnected.

- Do **not** have your computer or TV speakers on if you are listening online and on the line to testify or for questions, as this will create an audio “loop”.
- **Do** try to adhere to time limits imposed by the chairman.
- **Do** feel comfortable asking for a question to be repeated or clarified if you did not hear or understand what is being asked.
- **Do** feel comfortable referring a question to the division if it’s related to a day-to-day administrative matter or the fiscal note provided for a bill.

Remember: There are a limited number of phone lines coming into the Capitol. These lines are also used by LIOs around the state. When all the phone lines are used up, an LIO may not be able to call in with a room full of people.

ADDITIONAL RESOURCES:

Additional resources on [BASIS](#) that will be helpful in understanding how to navigate BASIS, understand what you’re seeing, and become more familiar with the legislative process:

- Tips for Using Basis: <https://akleg.gov/docs/pdf/basis.pdf>
- Frequently Asked Questions: <https://akleg.gov/faq.php>
- Legislative Abbreviations & Acronyms: <https://akleg.gov/docs/pdf/abbracro.pdf>
- Glossary of Legislative Terms: <https://akleg.gov/docs/pdf/glossary.pdf>
- How to Read a Bill History: <https://akleg.gov/docs/pdf/readbill.pdf>
- Layman’s Guide to the Budget Process: <https://akleg.gov/docs/pdf/budgproc.pdf>

DIVISION CONTACT INFORMATION:

You can always route questions through the staff to your boards. However, if you have an urgent matter that requires you contact division management quickly:

- CBPL Director – Sylvan Robb: sylvan.rob主@alaska.gov, (907) 465-2524, (907) 419-7678
- CBPL Deputy Director – Glenn Saviers: glenn.saviers@alaska.gov, (907) 465-2691, (907) 321-1423

Division management is often in meetings or hearings throughout the day during legislative session, so email may sometimes be the quickest way to get a response. If you opt to call, make sure to leave a voicemail and consider following up with an email. Please do understand that while management will get back to you as quickly as possible, they may not always be able to get back to you the same day.

LEGISLATIVE PROCESS IN ALASKA

THE LEGISLATURE

The Alaska State Legislature consists of 60 members in two houses, The Senate and the House of Representatives. There are 20 Senators and 40 Representatives. The presiding officer or head of the Senate is the President of the Senate and the presiding officer or head of the House of Representatives is the Speaker of the House.

A Legislature consists of two regular sessions, a first Regular Session convening in odd-numbered years and a second Regular Session convening in the following, even-numbered year, and any special sessions held during that two year period. The Constitution of the State of Alaska requires that the Legislature adjourn 120 days after the day the Legislature convenes (the constitutional 121 day session limit) unless extended for up to 10 days by a two-thirds vote of each house. By law (AS 24.05.150), the Legislature must adjourn within 90 days of convening (the statutory 90 day session limit). Regular sessions begin in January.

CLERICAL OFFICERS: House Chief Clerk and Senate Secretary

The Chief Clerk of the House of Representatives and the Secretary of the Senate, along with their technical staffs, maintain official records of action in each body, prepare the daily journals, and facilitate the transmittal of work to and from the committees, between the two houses, and to the Governor. They are responsible for the flow of journal information and data entry for the history of each piece of legislation. This information is transmitted to the Legislative Affairs Agency for inclusion in the computerized systems available to the public. This information can be found on the Legislature's website at akleg.gov.

UNIFORM RULES

The Constitution of the State of Alaska provides: "The houses of each legislature shall adopt uniform rules of procedure." The uniform rules are intended to permit the members to conduct and the public to follow the legislative process without confusion. The rules were adopted by both houses sitting in joint session as one body in 1981. The rules have been and can be amended by the passage of a concurrent resolution.

The rules are designed as an aid to legislators and both houses in the conduct of their business in the formal processing of legislative documents and the exercise of other powers and duties assigned the Legislature by the constitution and by statute.

When the legislature meets for its daily session, it follows the order of business set out in Uniform Rule 17.

UNIFORM RULE 17. DAILY ORDER OF BUSINESS

Unless changed by a two-thirds vote of the full membership of the house the daily order of business of each house is as follows:

1. Roll call
2. Invocation or meditation
3. Pledge of Allegiance
4. Certification by the chief clerk or secretary to the house as to the correctness of the journal of the previous day, journal approved or ordered changed
5. Introduction of guests
6. Messages from the Governor
7. Messages from the other house
8. Communications
9. Reports of standing committees
10. Reports of special committees
11. Introduction of resolutions
12. Introduction, first reading and reference of bills
13. Consideration of daily calendar
 - a. Second reading of bills of house
 - b. Second reading of bills of other house
 - c. Third reading of bills of house
 - d. Third reading of bills of other house
 - e. All other matters up for final action in the house
14. Unfinished business
15. Announcement of committee meetings
16. Special Orders (not set for a particular hour)
17. Adjournment

BILL PROCESS

THE IDEA

The idea for a bill, or proposed legislation, may come from a legislator, a legislative committee, a group of legislators, a state or local agency, a business, professional or fraternal group, an individual citizen, a lobbyist, the Governor, etc. The idea must be communicated to a legislator, legislative committee, or the Governor for further action, as all bills must be introduced by a legislator, a legislative committee, or the Governor through the Rules Committee.

BILL DRAFTING

A legislator or a legislative committee transmits a proposal for a bill to the Legislative Affairs Agency, Legal Services. A work order is completed and the Director of Legal Services assigns the request to a staff member for action. The legal staff concentrates on legal research, drafting, and review to assist the legislators and the committees in their efforts to propose new law, amend or repeal existing law, annul regulations, etc. This is a technical service carried out by the professional and administrative staff of the Legislative Affairs Agency under provisions of law (AS 24.08), the Uniform Rules of the Alaska State Legislature, and the Legislative Drafting Manual.

The legislation proposed by the Governor is prepared by the staff of the Department of Law under provisions of law and the Legislative Drafting Manual.

BILL INTRODUCTION

Once a bill has been prepared by Legal Services, the prime sponsor (either an individual legislator or a committee chair) receives the bill with the necessary copies. A member introduces the bill by giving it to the Chief Clerk of the House of Representatives or the Secretary of the Senate on the afternoon before it is to be introduced. Bills by the Governor are introduced by the Rules Committees and bear the sponsor notation: Rules Committee by request of the Governor. The House Chief Clerk or the Senate Secretary will assign the bill its number.

FIRST READING: Referral to Committee(s)

During the Daily Order of Business, a bill is introduced and read the first time with the number, sponsor(s), and the title of the bill. This is referred to as the First Reading. The bill is not read in its entirety. The presiding officer will refer the bill to a committee or committees. The jurisdiction of the various standing committees is set out in Rule 20 of the Uniform Rules.

Uniform Rule 20. STANDING COMMITTEES

- (a) Each house has the following standing committees with the jurisdiction indicated:

Education (the programs and activities of the department of Education and Early Development and the University of Alaska)

Finance (all appropriation, revenue, capital improvement, and bonding measures, the executive budget, and the programs and activities of the Department of Revenue)

Health and Social Services (the programs and activities of the Department of Health and Social Services) Judiciary (the programs and activities of the Alaska Court System and the Department of Law, and the legal and substantive review of bills referred to it for that purpose)

Labor and Commerce (the programs and activities of the Department of Labor and Workforce Development relating to labor-management relations, industrial safety, unemployment compensation, and workers' compensation and the programs and activities of the Department of Commerce, Community and Economic Development that do not primarily relate to local government or to government services or functions in the unorganized borough)

Community and Regional Affairs (the programs and activities of the Department of Commerce, Community and Economic Development that primarily relate to local government and government services or functions in the unorganized borough, and other matters relating to political subdivisions)

Resources (the programs and activities of the Departments of Fish and Game, Natural Resources, and Environmental Conservation)

Rules (interpretation of the Uniform Rules, calendar, the internal administration of the house and matters pertaining to the management of the legislature as a whole)

State Affairs (programs and activities of the Office of the Governor and the Departments of Administration, Military and Veterans' Affairs, Corrections, and Public Safety, and programs and activities of the Department of Transportation and Public Facilities relating to public facilities)

Transportation (programs and activities of the Department of Transportation and Public Facilities relating to transportation and other legislative matters relating to transportation).

(b) The committee chair is authorized to form such subcommittees as they determine to be necessary.

One copy of the bill is delivered to the first committee of referral and the original copy of the bill is kept on file by the Senate Secretary or the House Chief Clerk until passed by the house of origin.

COMMITTEE CONSIDERATION

The committee to which the bill is referred may consider the bill with public hearings at the Capitol or elsewhere. The committee may combine bills that deal with the same subject or add or delete its own ideas for the bill. The committee reports the bill out of committee as introduced or with changes incorporated into a committee substitute or with attached amendments. Legislative Affairs Agency, Legal Services prepares the committee substitute or amendments. Committee substitutes do not replace the original bill but are considered as proposed amendments to the legislation, unless and until a committee substitute is adopted in the second reading of the bill. The committee then returns the bill with its report to the House Chief Clerk or Senate Secretary.

The report is read under Reports of Standing Committees as part of the Daily Order of Business. The bill is then transmitted to the next committee of referral by the House Chief Clerk or Senate Secretary. If the bill does not have another committee referral, it is delivered to the Rules Committee, which may schedule the bill on the Daily Calendar for Second Reading. The Rules Committee may also hold hearings on the bill and may propose amendments or a committee substitute of its own.

SECOND READING (Receipt of committee reports; consideration of amendments)

Once the bill has been scheduled for floor action by the Rules Committee, the bill appears on the calendar in Second Reading. The bill is again read by number, sponsor(s), and title along with the standing committee reports. A motion is made on the floor to adopt a committee substitute, if any, in Second Reading. If there is an objection to adoption of a committee substitute, a roll call vote must be taken and recorded in the journal. Any amendments to the bill are offered and voted on in Second Reading. Drafted amendments should be requested through Legislative Affairs Agency, Legal Services, by the sponsor of the amendments.

Approved amendments are engrossed (integrated) in the bill by the Office of the House Chief Clerk or Senate Secretary. Often a bill which has been read a second time will be considered engrossed and advanced to Third Reading for final passage on the same day. This special advancement motion requires the affirmative vote of three-fourths of the full membership (30 in the House, 15 in the Senate).

If the bill was not advanced to Third Reading on the same day it was read in Second Reading, it automatically appears on the Calendar in Third Reading on the next day the Legislature convenes.

THIRD READING (Final Passage)

After the bill is read the third time and is in Third Reading, a motion may be made to return the bill to Second Reading for a specific amendment. This motion requires the affirmative vote of the majority of the full body (21 in the House, 11 in the Senate). Only action on that specific amendment may be taken at that time. Following the vote on the specific amendment, the bill is again in Third Reading.

The bill is passed if it receives an affirmative vote of a majority of the members of the body. If the bill has an effective date clause, for example, the bill provides for an immediate effective date or a specific date, a - 6separate - two-thirds vote of the full membership is required to pass (27 in the House, 14 in the Senate). Without an effective date clause, the bill takes effect ninety days after it has been signed by the Governor or permitted to become law without the Governor's signature. An immediate effective date causes a bill to take effect the day following the Governor's signature or day of enactment without the Governor's signature. A bill may also have a specific effective date, such as July 1, 2019 or January 1, 2020. See AS 01.10.070 regarding effective dates.-

RECONSIDERATION

As provided in Rule 30 of the Uniform Rules, a member may give notice of reconsideration of his/her vote on a bill. Reconsideration may be taken up on the next legislative day unless the body, by a two-thirds vote (27 in the House, 14 in the Senate), orders the reconsideration to be taken up on the same day.

Calling up reconsideration on the next legislative day automatically places the question to be reconsidered again before the body in Third Reading. Calling up reconsideration cancels the previous vote on the question to be reconsidered as completely as though the vote had never been taken.

The time for reconsideration expires at adjournment on the next legislative day unless an extension of time is granted to the next legislative day or to a date certain by a majority vote of the members present.

RECONSIDERATION IN THE OTHER HOUSE

After final passage in one house, the bill is then engrossed and sent to the other house, where it again goes through the same introduction, committee referral, and three readings as in the house of origin.

IN CASE OF DISAGREEMENT (Conference Committees)

If the second house amends the bill and adopts the amended version, the bill is returned in its amended form to the house of origin. Upon receipt of the amended bill, a motion is required to concur (agree) or not to concur in the amendments. If the house of origin concurs with the amendments from the other body, the bill is sent to the Legislative Affairs Agency, Legal Services, for enrollment. amendments, the bill then goes back to the house of origin for enrollment. If the other body refuses to recede, it so advises the presiding officer of the house of origin. It is then in order for the presiding officer of each house to appoint three members to a conference committee to resolve the differences and bring in a report offering a solution.

A conference committee addresses only those points of contention in the previously adopted versions of the bill adopted by either house. If the two houses cannot agree on amendments, or one or both houses refuses to adopt the committee report, it is then in order for the conference committee to request limited powers of free conference.

Conference Committees and Free Conference Committees with Limited Powers of Free Conference

The presiding officer of each house may grant limited powers of free conference related only to those specific points of disagreement contained in the conference committee report.

If the members of a Conference Committee with limited powers of free conference cannot agree on amendments, or one or both houses refuses to adopt the committee report, it is then in order to appoint a Free Conference Committee. A member who serves on a Conference Committee with limited powers of free conference may not be appointed to a subsequent Conference Committee or Free Conference Committee concerning the same bill.

The vote on adoption of the conference committee report in each house is recorded in the journals and requires a majority vote of the full membership of each body (21 in the House, 11 in the Senate). A conference committee report cannot be amended.

ENROLLMENT AND SIGNATURE

When a bill has been passed by both houses, the bill is sent to the Legislative Affairs Agency, Legal Services, where it is rechecked by the enrolling secretary and the Revisor of Statutes. The Legal Editor for Legal Services is the enrolling secretary for the Legislature. Any needed corrections are made, and a cover page and authentication page are added. If corrections are made by the enrolling secretary and the Revisor of Statutes, the House Chief Clerk and Senate Secretary are notified and they must notify the Speaker of the House and President of the Senate. The bill in final form is then returned to the house of origin, where it is signed by the presiding officer and House Chief Clerk or Senate Secretary and then sent to the second house for like of origin and formally transmitted to the Governor for review and action.

ROLE OF THE GOVERNOR

The Governor has 15 days, Sundays excluded, to act on a bill if the Legislature is in session. If the Legislature has adjourned, the Governor has 20 days, excluding Sundays. During either period, the Governor may have the bill examined by the Department of Law and affected agencies before acting on it.

By constitutional mandate, the Governor must sign the bill, veto the bill or let it become law without signature. If the Governor vetoes a bill or reduces or vetoes an appropriation item (line item veto), the Governor must return it to the house of origin with a statement of the Governor's reasons for vetoing the bill and do so within the constitutional time limits.

When the Governor allows a bill to become law without signature, the Governor returns the bill and so advises the Legislature.

If the Legislature is in session, both houses may agree on a time to meet in joint session to override or sustain the veto. The houses sit in joint session as a unicameral body and it requires two-thirds (three-fourths if an appropriation bill or a bill to raise revenue) of the membership of the combined houses to override the veto and have the bill become law. If the Legislature has adjourned, the vetoed bill must be taken up within five days after the convening of the Legislature in its second regular session or any special session.

If the Governor vetoes a bill after the adjournment of a second regular session of a Legislature, the veto will not be addressed unless a special session is called before the next Legislature convenes.

FROM A BILL TO AN ACT TO LAW

When the Governor signs the bill, allows it to become law without signature, or the Governor's veto is overridden, the bill is enacted and becomes an Act and is given a chapter number and is now a session law. The session law is returned to the Legislative Affairs Agency, where the notations -on 9 -the date of signing and actual effective date of the Act are affixed. The former bill is now designated as Chapter ____, Session Laws of Alaska 20__ (Current year) and is printed in slip law form.

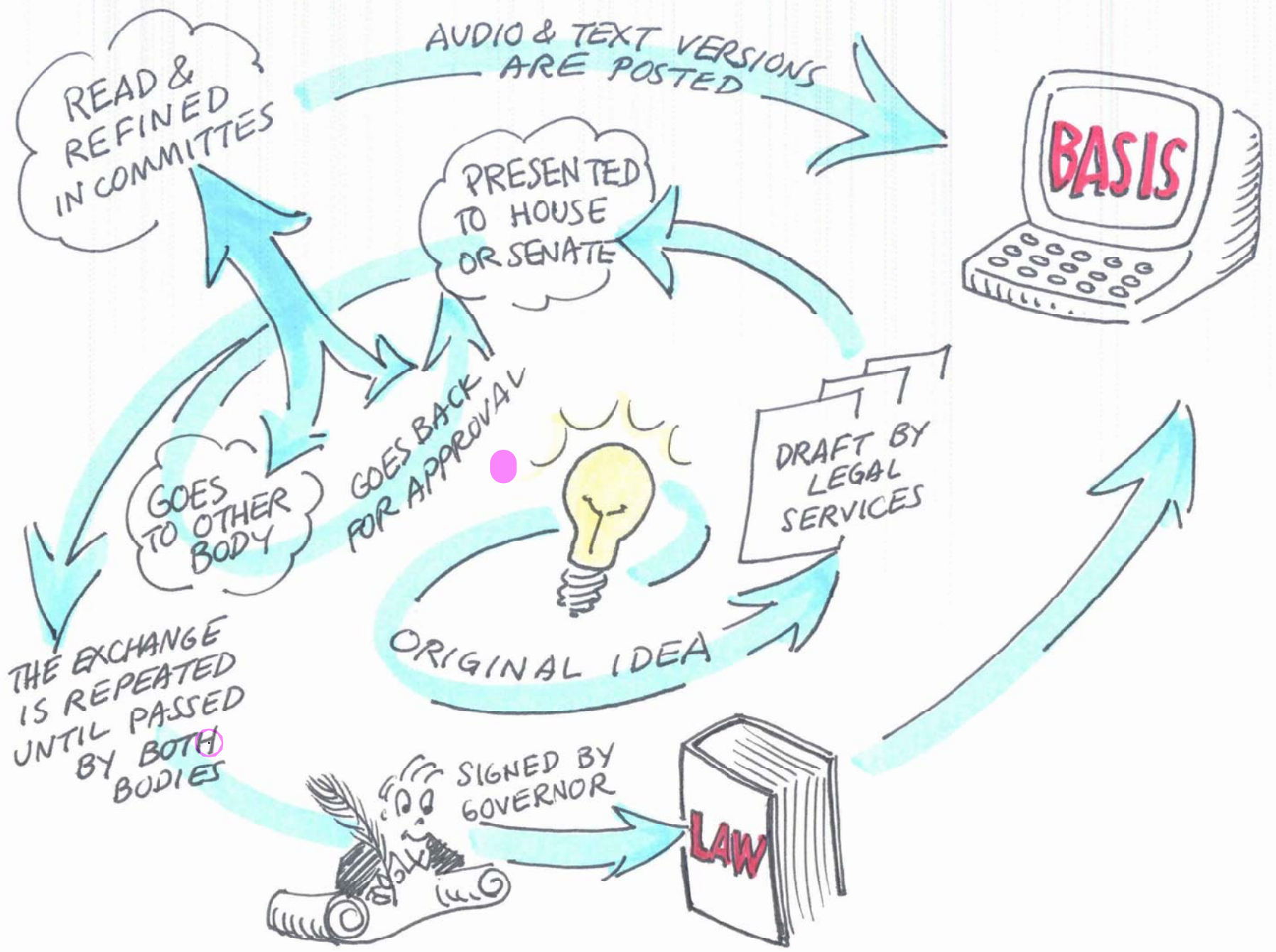
When the session work is completed, the Session Laws of Alaska are compiled, indexed, and distributed to legislators and Legislative Information Offices. The Alaska State Library makes other distributions and prepares complete indexed sets available for public purchase. The session laws are reviewed by the Revisor of Statutes for placement in the Alaska Statutes with appropriate annotations and notes and sent on to the publisher of the Alaska Statutes, along with the revisor's instructions and notes, for printing. At the end of each session, the Legislative Affairs Agency, Legal Services, publishes the Summary of Alaska Legislation, which contains synopses of all bills enacted or vetoed, tables of statute sections amended or repealed, and other statistical data on the session.

Approximately three months after all session-related materials are sent to the publisher, the Alaska Statutes, which are the permanent law and temporary and special acts, are ready for use.

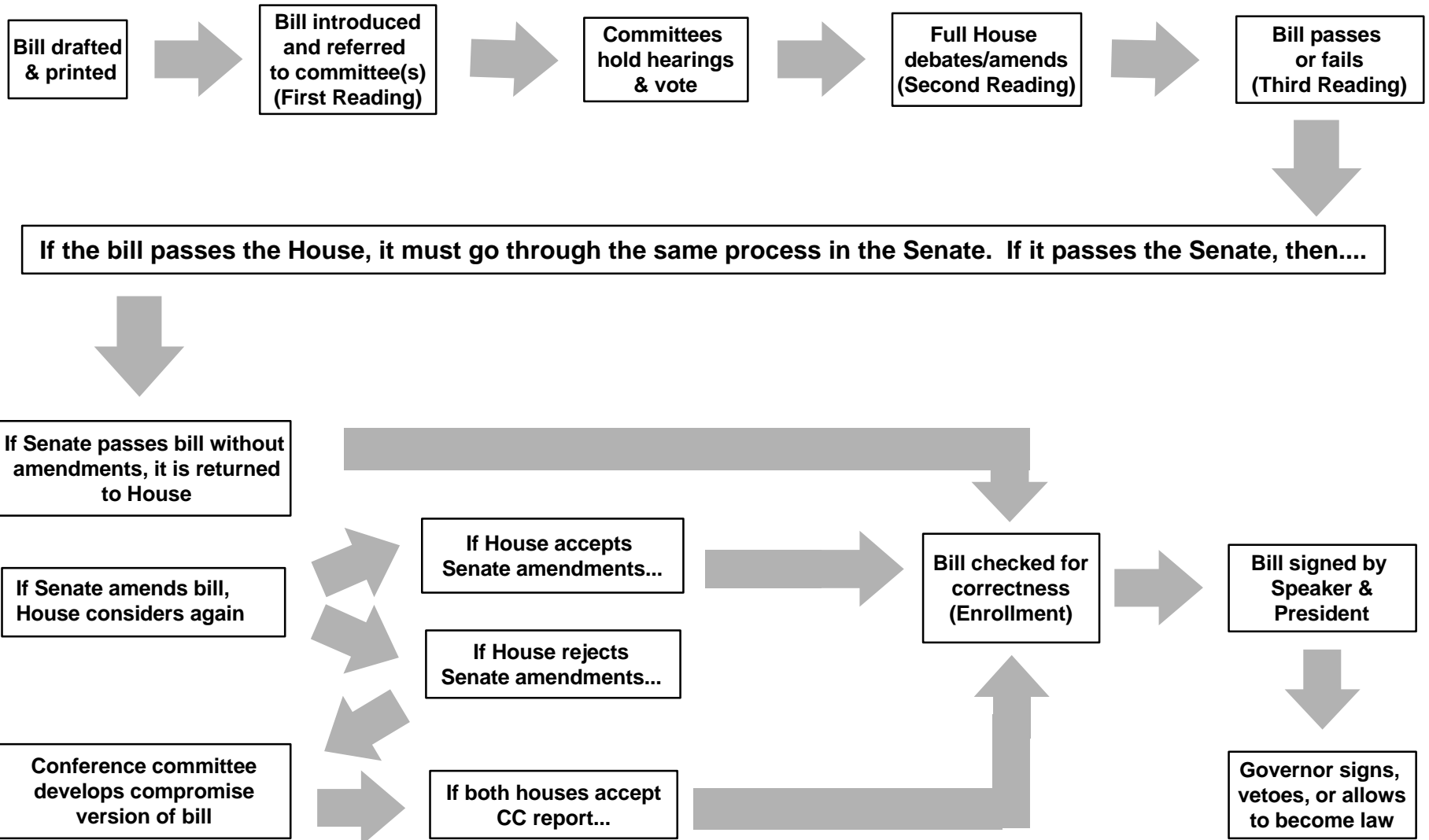
A new replacement set of the Alaska Statutes is published in even-numbered years and a supplement is published in odd-numbered years. In the meantime, the session laws as published in slip law form, along with any technical modification noted by the revisor, are in general use.

AND THEN...

Under the Constitution of the State of Alaska an Act takes effect 90 days after it is enacted. The Act is enacted when it is signed by the Governor or it becomes law without the governor's signature. The Legislature by a two-thirds vote of the full membership can provide for a different or specific effective date in the Act. When an Act becomes effective it is subject to enforcement, observance, and administrative action, as appropriate. The Act, now law, may be subject to implementation by an agency through the adoption of administrative regulations, which spell out the details of how the law is to be applied. (See AS 44.62).



STEPS IN THE PASSAGE OF A HOUSE BILL*



*This chart shows the progress of a bill originating in the House of Representatives. For a Senate bill, the process would begin on the Senate side. See "Legislative Process in Alaska" for more information.

APPLICATION
REVIEW

(WILL BRING LIST TO MTG)

ADMINISTRATIVE
BUSINESS

Exposure Draft

Issued September 30, 2024

Joint AICPA/NASBA UAA Committee Exposure

Amendments to UAA Section 5: Education requirements to sit for the CPA Exam and education requirements for a certificate; UAA Section 23: Substantial Equivalency for individuals licensed through a non-substantially equivalent pathway

NASBA UAA Committee Exposure

UAA Model Rules Article 3: Definition of the CPA Competency-Based Experience Pathway and Article 6: experience requirements for a certificate under the CPA Competency-Based Experience Pathway

Uniform Accountancy Act Eighth Edition - January 2018

Published jointly by the

**American Institute of Certified Public Accountants
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and

**National Association of State Boards of Accountancy
150 4th Avenue, North, Nashville, TN 37219**

Comments must be received by December 30, 2024.

Please [click here](#) to submit your comments.

EXPOSURE DRAFT OF CHANGES

Overview

Model Act

In September 2024, the boards of directors of the American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA) each approved for exposure changes to the Uniform Accountancy Act (UAA) that would:

- Specify the education required to sit for the Uniform CPA Examination;
- Define the requirements for an additional pathway for licensure as a CPA;
- Retain mobility for those licensed under a pathway defined in the UAA; and
- Provide a mechanism for those who are licensed under a pathway that is not defined in the UAA but who later meet the mobility requirements defined in the UAA.

Model Rules

Separately, the NASBA board of directors approved for exposure UAA Model Rule changes updating the definitions to reflect the additional pathway for licensure and the experience required for the issuance of an initial certificate under the proposed additional pathway.

Comments on the proposal are requested via [this form](#) by **December 30, 2024**.

Uniform Accountancy Act Background

The AICPA and NASBA have worked together since 1984 to produce the Uniform Accountancy Act (UAA), also referred to as the Model Act, and UAA Model Rules to serve as reference documents for all U.S. states and jurisdictions as they update their own statutes and regulations. These evergreen documents are regularly reviewed and updated by the Joint AICPA/NASBA UAA Committee. The UAA Model Act is subject to the final approval of the two organizations' boards of directors, while the Model Rules are subject to the final approval of NASBA's board of directors.

Additional Licensure Pathway: Competency-Based Experience Pathway

AICPA and NASBA believe that a strong pipeline of accounting talent is essential for a robust economy and public protection. Along with an aging workforce with many CPAs nearing retirement age, recent years have also seen a steady decline in the number of accounting graduates and new candidates taking the CPA Exam. At the same time, there is a need for CPAs with evolving competencies and experiences. The importance of a strong talent pool has led AICPA, NASBA, and other key stakeholders from across the accounting profession to examine the root causes of the recent decline in entrants and consider potential initiatives that could address talent challenges.

With the concurrent exposure draft, [CPA Competency-Based Experience Pathway](#) ("pathway"), AICPA and NASBA are seeking to address the financial and time constraints some individuals face in completing the education needed post-bachelor's degree to achieve CPA licensure. The pathway would provide an additional pathway to licensure that is responsive to those challenges.

The AICPA/NASBA UAA Committee elected to pursue equivalent pathways to licensure that

could preserve mobility for CPA licensees amid a changing market and regulatory environment.

he proposed additional pathway identifies model competencies that would be exhibited by a candidate during work experience prior to being granted CPA licensure. The proposed pathway framework also describes how a candidate, the candidate's employer, and boards of accountancy could implement this pathway. Another key goal includes creating evergreen standards that can be adapted as the profession evolves, as well as regulatory updates at the state level.

It is anticipated that if adopted, the model framework and competencies would be included as an evergreen appendix to the UAA Model Act.

In addition to the UAA Model Act amendments, the Model Rules would be updated by:

- Adding a definition of the Competency-Based Experience Pathway.
- Updating the experience required for an initial certificate to include the completion of the Competency-Based Experience Pathway.

Substantial Equivalency

The exposure would also amend Section 23 Substantial Equivalency by acknowledging that a board of accountancy or NASBA's National Qualification Appraisal Service (NQAS) may verify, once a new pathway to licensure is established by a jurisdiction, that a jurisdiction's licensure requirements are in substantial equivalence with the CPA licensure requirements of the UAA. Section 23 also acknowledges that licensees shall be presumed to have met the qualifications of substantial equivalency if the individual was issued an original certificate under the education, examination, and experience rules contained in 5(c)2, or their equivalent, which were in effect at the time of issuance.

The amendments also provide a process for boards of accountancy in jurisdictions that have adopted licensure pathways not substantially equivalent to the UAA, to identify those CPAs licensed through these pathways by providing licensure information to a national licensee database.

Should a jurisdiction enact legislation that includes one or more pathways that are not substantially equivalent to the UAA, the amendments provide a process for boards of accountancy to identify in a national licensee database the pathway used to license CPAs and to verify whether the CPA meets the licensure requirements defined in the UAA. This will allow for easier determination of a CPA's eligibility to practice through mobility with a practice permit.

In addition, the amendments provide a way for CPAs licensed through a pathway, not substantially equivalent to the UAA, to later have their post-licensure credentials reevaluated to determine if the CPA meets one of the licensure pathways defined in the UAA. Thereby, allowing the CPA to practice in another jurisdiction with a practice privilege.

The AICPA, NASBA, and the Joint UAA Committee welcome comments on the proposal.

Thomas Neill, CPA
Chair, AICPA UAA Committee

Nicola Neilon, CPA
Chair, NASBA UAA Committee

The base documents are the January 2018 edition of the UAA (pertinent parts) and April 2023 edition of the UAA Model Rules. Additions are shown in single underlined text, and deletions are shown in ~~single strike-through~~ text.

UAA – 8th Edition, January 2018

SECTION 5
QUALIFICATIONS FOR A CERTIFICATE AS A CERTIFIED PUBLIC ACCOUNTANT

(c) (1) The education requirement for a certificate, which must be met before an applicant is eligible to apply for the examination prescribed in subsection (d), shall be at least 150 semester hours of college education including a baccalaureate or higher degree conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration, or equivalent as determined by Board rule to be appropriate.

(2) The education requirement for a certificate shall be met through any of the following pathways:

(A) a post baccalaureate degree with a cumulative 150 semester credit hours, conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule, or

(B) a baccalaureate degree plus additional credits totaling 150 semester credit hours, conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule, or

(C) a baccalaureate degree conferred by a college or university acceptable to the Board, the total education program to include an accounting concentration, or equivalent as determined by Board rule and the completion of competency-based experience prescribed in section 5(f)(2).

Comment: In situations where the Candidate is enrolled in a dual degree five- year accounting program where the bachelor's degree is conferred after the completion of the master's degree, the candidate is eligible to sit for the CPA Exam upon the completion of the bachelor's degree requirements and the accounting concentration.

(f) ~~An applicant for initial issuance of a certificate under this Section shall show that the applicant has had one year of experience. This experience shall include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills all of which was verified by a licensee, meeting requirements prescribed by the Board by rule. This experience would be acceptable if it was gained through~~

employment in government, industry, academia or public practice.

(1) The experience required in section 5(c)2(A) and 5(c)2(B) shall include one year providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills all of which was verified by a licensee, meeting requirements prescribed by the Board by rule. This experience would be acceptable if it was gained through employment in government, industry, academia, or public practice.

(2) The experience required in section 5(c)2(C) shall include two years of experience:

(A) At least one year of competency-based experience performed in accordance with a competency framework developed by a national accounting organization and administered in accordance with Board rule, and

(B) The remainder of experience as set forth in section 5(f)(1).

Comment: In meeting the two-year experience requirement, the Candidate works with a CPA Evaluator to ensure the Candidate demonstrates the competencies outlined in the CPA Competency-Based Experience Pathway, which was approved by the National Association of State Boards of Accountancy (NASBA) and the American Institute of CPAs (AICPA) boards of directors is included as an appendix to the UAA Model Act. In addition to demonstrating the competencies in the Framework, the Candidate must also complete one additional year of general relevant, supervised or verified, work experience. A candidate may apply additional competency-based experience toward the general experience requirement.

The board of accountancy may specify any reasonable approach to meeting the competency-based experience requirement using as a guideline the Competency-Based Experience Pathway jointly approved by NASBA and the AICPA.

**SECTION 23
SUBSTANTIAL EQUIVALENCY**

- (a) (1) **An individual whose principal place of business is not in this state and who holds a valid license as a Certified Public Accountant from any state which the board of accountancy or the NASBA National Qualification Appraisal Service has verified to be in substantial equivalence with the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act shall be presumed to have qualifications substantially equivalent to this state's requirements and shall have all the privileges of licensees of this state without the need to obtain a license under Sections 6 or 7. Notwithstanding any other provision of law, an individual who offers or renders professional services, whether in person, by mail, telephone or electronic means, under this section shall be granted practice privileges in this state and no notice or other submission shall be provided by any such individual. Such an individual shall be subject to the requirements in Section 23(a) (2).**
- (2) An individual whose principal place of business is not in this state and who holds a valid license as a Certified Public Accountant from any state which the board of accountancy or NASBA Qualifications Appraisal Service has not verified to be in substantial equivalence with the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act shall be presumed to have qualifications substantially equivalent to this state's requirements and shall have all the privileges of licensees of this state without the need to obtain a license under Sections 6 or 7 if the individual was issued an original certificate under the education, examination and experience rules contained in 5(c)2, or their equivalent, which were in effect at the time of issuance and the issuing board of accountancy has identified the individual's applicable licensure pathway in a national licensee database which reports the individual has met licensure requirements substantially equivalent to obtain those provided under Section 23(a)(3).**

Comment: Subsection 23(a)(3) is intended to seamlessly facilitate substantial equivalency and mobility whenever the Uniform Accountancy Act is modified to establish equivalent pathways to licensure. Individuals who have met any of the recognized equivalent pathways would be allowed to practice under interstate mobility without the need to obtain a separate certificate or permit to practice in any other jurisdiction.

NASBA has created a national licensee database that is provided at no cost to the boards of accountancy. That database may be used by boards of accountancy to satisfy the requirements defined in section 23(a)(2). NASBA has also created

CPAverify.org, a public facing database, that provides limited licensure information to the public regarding U.S. licensed CPAs. This database is available free to the public

- (23) **An individual whose principal place of business is not in this state and who holds a valid license as a Certified Public Accountant from any state which the board of accountancy or the NASBA National Qualification Appraisal Service has not verified to be in substantial equivalence with the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act shall be presumed to have qualifications substantially equivalent to this state's requirements and shall have all the privileges of licensees of this state without the need to obtain a license under Sections 6 or 7 if such individual obtains from the board of accountancy or the NASBA National Qualification Appraisal Service verification that such individual's CPA qualifications are substantially equivalent to the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act, including:**

(A) Having met the education requirement for a certificate through any of the following pathways:

(i) a post baccalaureate degree with a cumulative 150 semester credit hours, conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule, or

(ii) a baccalaureate degree plus additional credits totaling 150 semester credit hours, conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule, or

(iii) a baccalaureate degree conferred by a college or university acceptable to the Board, the total education program to include an accounting concentration or equivalent as determined by Board rule and the completion of competency-based experience prescribed in section 5(f)(2), and

(B) Having passed the examination required for licensure as defined in section (5)(d), and

(C) Having met the experience requirement required for licensure as defined in section 5(f).

~~Any individual who passed the Uniform CPA Examination and holds a valid license issued by any other state prior to January 1, 2012, may be exempt from the education requirement in Section 5(e) for purposes of this Section 23 (a)(2). Notwithstanding any other provision of law, an individual who offers or renders~~

professional services, whether in person, by mail, telephone or electronic means, under this section shall be granted practice privileges in this state and no notice or other submission shall be provided by any such individual. Such an individual shall be subject to the requirements in Section 23(a) (3).

Comment: Board verification may include an update of the national licensing database that the individual has met the licensing requirements set forth in section 23(a)(3).

(34) ...

(45) ...

UAA Model Rules – January 2024

ARTICLE 3
DEFINITIONS

Rule 3–11 - CPA Competency-Based Experience Pathway.

“CPA Competency-Based Experience Pathway (“the Pathway”) means a twelve-month experience program performed in accordance with generally accepted standards developed and administered by a joint committee established and maintained by the National Association of State Boards of Accountancy and the American Institute of Certified Public Accountants.

ARTICLE 6
ISSUANCE OF CERTIFICATES AND RENEWAL OF CERTIFICATES
AND REGISTRATIONS, CONTINUING PROFESSIONAL EDUCATION
AND RECIPROCITY

Rule 6-2 - Experience required for initial certificate.

(a) The experience required to be demonstrated for issuance of an initial certificate pursuant to Section 5(f)(1) of the Act shall meet the requirements of this rule.

(1) Experience may consist of providing any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills.

(2) The applicants shall have their experience verified to the Board by a licensee as defined in the Act or an individual licensed in another state. Acceptable experience shall include employment in industry, government, academia or public practice. The Board shall look at such factors as the complexity and diversity of the work.

(3) One year of experience shall consist of full or part-time employment that extends over a period of no less than a year and no more than three years and includes no fewer than 2,000 hours of performance of services described in subsection (a) above.

(b) The experience required to be demonstrated for issuance of an initial certificate pursuant to Section 5(f)(2) of the Act shall include one year of work experience as defined in Rule 6-2(a) and the completion of the CPA Competency-Based Experience Pathway.

State of Alaska

2025 HOLIDAY CALENDAR

State Holidays

Date	Holiday
01/01/2025	New Year's Day
01/20/2025	MLK Jr.'s Birthday
02/17/2025	Presidents' Day
03/31/2025	Seward's Day
05/26/2025	Memorial Day
07/04/2025	Independence Day
09/01/2025	Labor Day
10/18/2025	Alaska Day (observed 10/17/2025)
11/11/2025	Veterans' Day
11/27/2025	Thanksgiving Day
12/25/2025	Christmas Day

Please refer to appropriate collective bargaining unit agreement for more information regarding holidays.

 Holiday



JANUARY

S	M	T	W	T	F	S
			1	2	3	4
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
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JULY

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FEBRUARY

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MARCH

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MAY

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NOVEMBER

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JUNE

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DECEMBER

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