

**RULE 12 FEES**

The fees for various services of the Board are as follows (must be paid in U. S. dollars):

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BUREAU OF  
LEGISLATIVE RESEARCH

**12.1 CPA EXAMINATION:**

\* Application Fees – First-Time and Section Fees (non-refundable and non-transferable):

First-time application fee .....	\$50
Applying for one section .....	\$75
Applying for two sections .....	\$90
Applying for three sections .....	\$105
Applying for four sections .....	\$120

\* Other Costs:

Fees for the NASBA, AICPA, and Test Delivery Provider are also collected by the Board and held for the candidate for transfer to these entities. These entities set fees separate from the Board. The Board will display such fees on the examination application.

**12.2 APPLICATION FEES (non refundable):**

CPA/PA License.....	\$50
Reciprocal License .....	\$50
Registration as a Public Accountant .....	\$50
Firm Registration of Partnership, Limited Liability Company or Corporation Composed of CPAs .....	\$110
Firm Registration of Partnership, Limited Liability Company or Corporation Composed of PAs .....	\$110
Firm Registration of Sole Proprietor, Partnership, Limited Liability Company or Corporation Composed of CPAs required to register under Substantial Equivalency .....	\$110
Reinstatement .....	\$150
Duplicate or replacement certificate.....	\$ 40
Transfer of Credits From Another Jurisdiction:	
Transfer Fee for Each Part .....	\$ 10

**12.3 ANNUAL REGISTRATION FEES**

License to Practice.....	\$110
Inactive License Status.....	\$55
Firm Registration: Partnership, Corporations and Limited Liability Company.....	\$ 110
Firm Registration of Sole Proprietor, Partnership, Limited Liability Company or Corporation Composed of CPAs required to register under Substantial Equivalency .....	\$ 110
Registration of each firm office in excess of one office.....	\$ 25
Late Fee - License to Practice/Firms.....	per month \$ 25
Late Fee - Inactive License Status.....	per month \$10

12.4 QUALITY REVIEW

Fee for First Report.....\$100  
Fee for each additional type of report submitted.....\$50

Fees are due at the time reports are submitted for review in response to QR Survey.

12.5 WAIVER OF INITIAL LICENSING FEES

(A) Pursuant to Act 725 of 2021, an applicant may receive a waiver of the initial licensure fee, if eligible. Eligible applicants are applicants who:

1) Are receiving assistance through the Arkansas, or current state of residence equivalent, Medicaid Program, the Supplemental Nutrition Assistance Program (SNAP), the Special Supplemental Nutrition Program for Women, Infants, and Children (SSNP), the Temporary Assistance for Needy Families Program (TEA), or the Lifeline Assistance Program (LAP);

2) Were approved for unemployment benefits within the last twelve (12) months; or

3) Have an income that does not exceed two hundred percent (200%) of the federal poverty income guidelines.

(B) Applicants shall provide documentation as follows:

1) For Medicaid, SNAP, SSNP, TEA, or LAP, documentation from the Arkansas Department of Human Service (DHS), or current state of residence equivalent agency;

2) For unemployment benefits approval in the last twelve (12) months, documentation from the Arkansas Department of Workforce Services, or current state of residence equivalent agency; or

3) For the income provision in (A)(3) above, a signed affidavit confirming that he or she has an income that does not exceed two hundred percent (200%) of the federal poverty income guidelines, as established by the United States Federal government. The applicant may be required by the Board to submit income tax related documents for verification purposes.

The waiver does not include fees charged for the CPA exam or criminal background checks.

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4

As Engrossed: S3/10/21

# A Bill

SENATE BILL 153

5 By: Senators Gilmore, *B. Ballinger, Beckham, Bledsoe, B. Davis, Flippo, T. Garner, K. Hammer, Hester,*  
6 *B. Johnson, D. Sullivan, C. Tucker, D. Wallace*  
7 By: Representatives Ray, *Beaty Jr., M. Berry, Boyd, Brooks, Brown, Furman, Haak, McCollum,*  
8 *Underwood, Wardlaw*

## For An Act To Be Entitled

11 AN ACT TO CREATE THE WORKFORCE EXPANSION ACT OF 2021;  
12 AND FOR OTHER PURPOSES.

### Subtitle

16 TO CREATE THE WORKFORCE EXPANSION ACT OF  
17 2021.

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

22 SECTION 1. Arkansas Code Title 4, Chapter 25, Subchapter 1, is amended  
23 to add an additional section to read as follows:

24 4-25-110. Fee waiver for certain individuals.

25 (a) Notwithstanding any law to the contrary, the initial filing fees,  
26 permit fees, and licensing fees associated with the formation of a business  
27 in this state shall be waived for applicants who meet the requirements in the  
28 Workforce Expansion Act of 2021, § 17-4-101 et seq.

29 (b) Appropriate state entities shall:

30 (1) Publish notice of the fee waiver on:

31 (A) The website maintained by the appropriate state  
32 entity; and

33 (B) Any relevant forms that an applicant is required to  
34 complete; and

35 (2) Promulgate any necessary rules to implement this section.  
36



1 SECTION 2. Arkansas Code Title 17, is amended to add an additional  
2 chapter to read as follows:

3 Chapter 4 – Workforce Expansion Act of 2021

4  
5 17-4-101. Title.

6 This chapter shall be known and may be cited as the "Workforce  
7 Expansion Act of 2021".

8  
9 17-4-102. Legislative findings – Purpose.

10 (a) The General Assembly finds that:

11 (1) Entrepreneurs and workers must pay various fees in order to  
12 work in a government-regulated profession or occupation or to start a small  
13 business in Arkansas;

14 (2) Families trying to break the cycle of government dependency  
15 should not have to pay the state to earn a living; and

16 (3) Arkansas should waive initial fees associated with  
17 occupational and professional regulations and the formation of a business for  
18 low-income individuals.

19 (b) It is the purpose of this chapter to increase access to  
20 professional and occupational licenses that would otherwise be cost  
21 prohibitive for certain individuals.

22  
23 17-4-103. Definitions.

24 As used in this chapter:

25 (1) "License" means a license, certificate, registration,  
26 permit, or other form of authorization required by law or rule that is  
27 required for an individual to engage in a particular occupation or  
28 profession; and

29 (2)(A) "Licensing entity" means an office, board, commission,  
30 department, council, bureau, or other agency of state government having  
31 authority to license, certify, register, permit, or otherwise authorize an  
32 individual to engage in a particular occupation or profession.

33 (B) "Licensing entity" does not include a political  
34 subdivision of the state or any other local or regional governmental entity,  
35 including without limitation a city of the first class, a city of the second  
36 class, an incorporated town, or a county.

1 17-4-104. Fee waiver.

2 (a) Notwithstanding any law to the contrary, a licensing entity shall  
3 not require an initial fee for individuals who are seeking to receive a  
4 license in this state if the applicant:

5 (1) Is receiving assistance through the Arkansas Medicaid  
6 Program, the Supplemental Nutrition Assistance Program, the Special  
7 Supplemental Nutrition Program for Women, Infants, and Children, the  
8 Temporary Assistance for Needy Families Program, or the Lifeline Assistance  
9 Program;

10 (2) Was approved for unemployment within the last twelve (12)  
11 months; or

12 (3) Has an income that does not exceed two hundred percent  
13 (200%) of the federal poverty income guidelines.

14 (b) The waiver of the initial fee does not include fees for:

15 (1) A criminal background check;

16 (2) An examination or a test; or

17 (3) A medical or drug test.

18 (c) The Department of Human Services and the Division of Workforce  
19 Services shall collaborate with a licensing entity concerning verification of  
20 eligibility for public benefits for applicants, which may include obtaining a  
21 signed consent form from the applicant.

22  
23 17-4-105. Licensing entity duties.

24 A licensing entity shall:

25 (1) Publish notice of the fee waiver on:

26 (A) The website maintained by the licensing entity; and

27 (B) Any relevant forms that an applicant is required to  
28 complete; and

29 (2) Promulgate any necessary rules to implement this chapter.

30  
31 SECTION 3. EFFECTIVE DATE.

32 SECTIONS 1 and 2 of this act shall be effective on and after January 1,  
33 2022.

34  
35 /s/Gilmore

36 APPROVED: 4/15/21

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4

# A Bill

HOUSE BILL 1937

5 By: Representative Gonzales  
6

## For An Act To Be Entitled

8 AN ACT TO AMEND ARKANSAS LAW CONCERNING  
9 ADMINISTRATIVE FEES AND PENALTIES; TO AMEND THE LAW  
10 CONCERNING REVIEW OF AGENCY RULES BY THE LEGISLATIVE  
11 COUNCIL; AND FOR OTHER PURPOSES.  
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13

## Subtitle

14 TO AMEND ARKANSAS LAW CONCERNING  
15 ADMINISTRATIVE FEES AND PENALTIES; AND TO  
16 AMEND THE LAW CONCERNING REVIEW OF AGENCY  
17 RULES BY THE LEGISLATIVE COUNCIL.  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. Arkansas Code § 10-3-309(f), concerning review and approval  
24 of state agency rules, is amended to add an additional subdivision read as  
25 follows:

26 (4) A committee or subcommittee under this section considering a  
27 rule containing a fee or penalty submitted in accordance with § 25-15-105 is  
28 not required to state the grounds under subdivision (f)(1) of this section  
29 when not approving a rule containing a fee or penalty, and may choose not to  
30 approve a rule containing a fee or penalty submitted under § 25-15-105 for  
31 any reason.  
32

33 SECTION 2. Arkansas Code § 25-15-105 is amended to read as follows:  
34 25-15-105. Administrative fees and penalties.

35 (a) As used in this section, "agency" means the same as defined at §  
36 25-15-202.



1 (b)(1) An agency shall not assess a fee or penalty without specific  
 2 statutory authority to:

- 3 (A) Assess a certain type and amount of fee or penalty; or
- 4 (B) Impose a fee or penalty in general.

5 ~~(2)(A) A fee or penalty established in the rules of an agency~~  
 6 ~~before the effective date of this section that does not comply with~~  
 7 ~~subdivision (b)(1) of this section may remain in effect until July 1, 2013,~~  
 8 ~~but shall not be increased above the amount established by the agency for~~  
 9 ~~that fee or penalty as of the effective date of this section~~ An agency  
 10 assessing or imposing a fee or penalty shall promulgate the fee or penalty by  
 11 rule.

12 (B) An agency is not required to promulgate a fee or  
 13 penalty by rule if the specific amount of the fee or penalty is set by  
 14 statute; and

15 (C) A rule assessing or imposing a fee or penalty shall be  
 16 submitted to Legislative Council for review and approval before a fee or  
 17 penalty may be assessed or imposed by the agency.

18 (c) Subsection (b) of this section does not affect an agency's  
 19 authority to deny, suspend, and revoke licenses within its regulatory  
 20 authority.

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 23 **APPROVED: 5/3/21**  
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