



State of Idaho
 Division of Occupational and Professional Licenses
 State Board of Accountancy

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Rule Change Crosswalk

Rule #	Rule Text	Action and Change Rationale
107.01.a	Applicants for licensure are to meet the provisions of Section 54-207(2), Idaho Code. An applicant for licensure who was accepted for the May 2000 CPA Examination or prior examination is exempt from additional educational requirements.	Alignment with new provisions added to Idaho Code § 54-207 (Pasted in section below)
107.01.c	c. An applicant is deemed to have met the education requirement if, as part of the one hundred fifty (150) semester hours of education, the applicant has met any one (1) of the following conditions: i. Earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by an accrediting agency approved by the Board; ii. Earned a graduate degree from a program that is accredited in business by an accrediting agency approved by the Board. Completion of at least twenty-four (24) semester hours in accounting (excluding introductory courses) at the undergraduate level or fifteen (15) semester hours at the graduate level, or an equivalent combination thereof, including coverage of, but not necessarily separate courses in, the subjects of data analytics, financial accounting, auditing, taxation, and management accounting; iii. Earned a baccalaureate degree at an institution approved by the Board or from a program that is accredited in business by an accrediting agency approved by the Board. Completion of at least twenty-four (24) semester hours in business (other than accounting courses) and twenty-four (24) semester hours in accounting (excluding introductory courses) at the undergraduate or graduate level including coverage of, but not necessarily separate courses in, the subjects of data analytics, financial accounting, auditing, taxation, and management accounting.	This language is being removed from rule because it was added to Idaho Code § 54-207(3) through the passage of H0563, as provided below: (3) An applicant's education shall be deemed to meet the requirements of subsection (2) of this section if it meets one (1) of the following conditions: (a) The applicant has earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by an accrediting agency approved by the board; (b) The applicant has earned a graduate degree from a program that is accredited in business by an accrediting agency approved by the board that includes completion of at least twenty four (24) semester hours in accounting, excluding introductory courses, at the undergraduate level or fifteen (15) semester hours at the graduate level, or an equivalent combination thereof satisfactory to the board, including coverage of, but not necessarily separate courses in, the subjects of data analytics, financial accounting, auditing, taxation, and management accounting; or (c) The applicant has earned a baccalaureate degree at an institution approved by the board or from a program that is accredited in business by an accrediting agency approved by

		the board, including completion of at least twenty-four (24) semester hours in business, other than accounting courses, and twenty-four (24) semester hours or an equivalent combination thereof satisfactory to the board in accounting, excluding introductory courses, that included coverage of, but not necessarily separate courses in, the subjects of data analytics, financial accounting, auditing, taxation, and management accounting.
107.02.a	An applicant is to provide evidence of one (1) year of experience as prescribed in Section 54-209, Idaho Code, and these rules. Each year of experience consists of full or part time employment that extends over a period of no less than twelve (12) months and no more than thirty-six (36) months with no fewer than two thousand (2,000) hours earned within the ten (10) year period immediately preceding the latest application for licensure.	Alignment with the two-year experience pathway added to Idaho Code § 54-209(1)(b), as provided below: (b) An applicant for initial issuance of a certificate under section 24 54-207(2)(c), Idaho Code, shall show that the applicant has had two (2) years of experience as described in subsection (2) of this section.
108.01	Renewal. Beginning January 1, 2028, licenses expire on June 30 of each year. at midnight on the legal birthday of the licensee during the second year of a two-year term. Licenses can be renewed not more than one-hundred twenty (120) days before the date of expiration.	Updated for birthday renewals and alignment with a biennial renewal cycle.
108.03	Late Fee. Licenses renewed after July 1, but before August 1, no more than thirty (30) days after the expiration date are subject to the late renewal fee as prescribed in Rule 400. After August 1 thirty (30) days, any license not renewed is deemed lapsed and is subject to reinstatement pursuant to Section 54-211, Idaho Code.	Updated for birthday renewals.

400.01

The following annual fees may be aggregated for biennial licensure:

Exam/License	Initial Fee
Initial Exam	\$50
Re-Exam	\$25
Active License	\$120 (Biennial: \$240)
Inactive or Retired License	\$25 (Biennial: \$50)
Reciprocity	\$175 + license fee
International Reciprocity	\$175 + license fee
Transfer of Grades	\$100 + license fee
Reinstatement License	Sum of unpaid license fees for the preceding 3 license renewal cycles
Re-entry License	\$20
Firm Registration	\$20 firm plus \$5 per licensee up to \$200 maximum (Biennial: \$40 firm plus \$10 per licensee up to \$400 maximum)

Add a statement that accounts for the fee differences between annual and biennial licensure.