



INDEPENDENT REGULATORY
REVIEW COMMISSION

(1) Agency:

Department of State, Bureau of Professional and Occupational Affairs, State Board of Accountancy

(2) Agency Number: **16A**

Identification Number: **5512**

IRRC Number:

2759

(3) Short Title:

Biennial Renewal Fees

(4) PA Code Cite:

49 Pa. Code §11.4

(5) Agency Contacts (List Telephone Number, Address, Fax Number and Email Address):

Primary Contact: **Steven Wennberg, Board Counsel, 783-7200**

Secondary Contact: **Joyce McKeever, Deputy Chief Counsel, 783-7200**

(6) Primary Contact for Public Comments (List Telephone Number, Address, Fax Number and Email Address) – Complete if different from #5:

(All Comments will appear on IRRC'S website)

(7) Type of Rulemaking (check applicable box):

Proposed Regulation

Final Regulation

Final Omitted Regulation

Emergency Certification Regulation;

Certification by the Governor

Certification by the Attorney General

(8) Briefly explain the regulation in clear and nontechnical language. (100 words or less)

The regulation raises the biennial license renewal fee for certified public accountants, public accountants and public accounting firms from \$45 to \$100 and raises the biennial approval renewal fee for continuing education program sponsors from \$120 to \$150, effective with the biennial renewal period beginning January 1, 2010. The regulation also makes an editorial change to the description of the fees.

(9) Include a schedule for review of the regulation including:

- | | |
|---|-------------------------|
| A. The date by which the agency must receive public comments: | June 1, 2009 |
| B. The date or dates on which public meetings or hearings will be held: | N/A |
| C. The expected date of promulgation of the proposed regulation as a final-form regulation: | November 1, 2009 |
| D. The expected effective date of the final-form regulation: | January 1, 2010 |
| E. The date by which compliance with the final-form regulation will be required: | January 1, 2010 |
| F. The date by which required permits, licenses or other approvals must be obtained: | N/A |

(10) Provide the schedule for continual review of the regulation.

The Board reviews its revenues and program costs on a fiscal year and biennial basis.

(11) State the statutory authority for the regulation. Include specific statutory citation.

Section 6 of the CPA Law, Act of May 26, 1947, P.L. 318, as re-enacted and amended, 63 P.S. §9.6.

(12) Is the regulation mandated by any federal or state law or court order, or federal regulation? Are there any relevant state or federal court decisions? If yes, cite the specific law, case or regulation as well as, any deadlines for action.

Section 6 of the CPA Law mandates that the Board establish its fees by regulation and that such fees generate sufficient revenues for the Board's operations.

(13) State why the regulation is needed. Explain the compelling public interest that justifies the regulation. Describe who will benefit from the regulation. Quantify the benefits as completely as possible and approximate the number of people who will benefit.

Section 6 of the CPA Law requires the Board to generate adequate revenues through fees to meet its expenses over a biennial period. Biennial renewal fees currently account for approximately 84% of the Board's biennial revenues from fees. Biennial renewal revenues defray general operating expenses and overhead that cannot be apportioned to individual credential-holders in the regulated community. The current biennial renewal fees are inadequate to meet the Board's revenue requirements. According to the Department of State's Bureau of Finance and Operations (BFO), the Board will incur large deficits over the next several fiscal bienniums -- resulting in a cumulative deficit of approximately \$1,635,063 by the end of FY11-12 -- unless the new biennial renewal fees are adopted. The new biennial renewal fees established by the regulation should allow the Board to enjoy positive biennial revenue balances through FY15-16.

The regulation benefits the Board's regulated community and the public at large by ensuring that the Board has adequate revenues to discharge its duties under the CPA Law.

(14) If scientific data, studies, references are used to justify this regulation, please submit material with the regulatory package. Please provide full citation and/or links to internet source.

N/A

(15) Describe who and how many will be adversely affected by the regulation. How are they affected?

The Board cannot identify any group that will be adversely affected by the regulation.

(16) List the persons, groups or entities that will be required to comply with the regulation. Approximate the number of people who will be required to comply.

Certified public accountants, public accountants, public accounting firms, and continuing education program sponsors will be required to pay the new biennial renewal fees. The Board estimates that approximately 21,581 certified public accountants, 264 public accountants, and 1,283 public accounting firms will renew their licenses for the biennial renewal period that begins January 1, 2010. The Board estimates that approximately 746 continuing education program sponsors will renew their approval for the biennial renewal period that begins January 1, 2010.

(17) Provide a specific estimate of the costs and/or savings to the **regulated community** associated with compliance, including any legal, accounting or consulting procedures which may be required. Explain how the dollar estimates were derived.

The Board estimates that approximately 23,874 persons and entities will pay the new biennial renewal fees established by the regulation. The Board estimates that the total additional cost to the regulated community during each biennial renewal period will be approximately \$1,294,420. This cost estimate is based on the estimated number of persons and entities renewing a credential during each biennial renewal period multiplied by the additional cost imposed by the regulation:

<u>Category</u>	<u>Number of Renewing Credential-holders</u>		<u>Additional Cost</u>		
a) Certified Public Accountant	21,581	x	\$55	=	\$1,186,955
b) Public Accountant	264	x	\$55	=	\$14,520
c) Public Accounting Firm	1,283	x	\$55	=	\$70,565
d) Continuing Education Program Sponsor	746	x	\$30	=	\$22,380
				Total:	\$1,294,420

The regulation will not impose new legal, accounting or consulting procedures.

(18) Provide a specific estimate of the costs and/or savings to **local governments** associated with compliance, including any legal, accounting or consulting procedures which may be required. Explain how the dollar estimates were derived.

The regulation will not result in costs or savings to local government.

(19) Provide a specific estimate of the costs and/or savings to **state government** associated with the implementation of the regulation, including any legal, accounting, or consulting procedures which may be required. Explain how the dollar estimates were derived.

The regulation will not result in costs or savings to state government. However, the Board estimates that the regulation will generate approximately \$1,294,420 in additional revenues during each biennial renewal period.

(20) In the table below, provide an estimate of the fiscal savings and costs associated with implementation and compliance for the regulated community, local government, and state government for the current year and five subsequent years.

	Current FY Year	FY +1 Year	FY +2 Year	FY +3 Year	FY +4 Year	FY +5 Year
SAVINGS:	\$ None	\$ None	\$ None	\$ None	\$ None	\$ None
Regulated Community						
Local Government						
State Government						
Total Savings						
COSTS:						
Regulated Community	None	1,294,420	None	1,294,420	None	1,294,420
Local Government						
State Government						
Total Costs						
REVENUE LOSSES:	None	None	None	None	None	None
Regulated Community						
Local Government						
State Government						
Total Revenue Losses						

(20a) Provide the past three year expenditure history for programs affected by the regulation.

Program	FY -3	FY -2	FY -1	Current FY
Accountancy Bd.	\$789,660	\$1,005,715	\$1,096,000	\$1,129,000 (est.)

(21) Explain how the benefits of the regulation outweigh any cost and adverse effects.

The regulation ensures that the Board fulfills its statutory mandate to raise sufficient revenues in each biennial period to offset its expenses for that period.

(22) Describe the communications with and input from the public and any advisory council/group in the development and drafting of the regulation. List the specific persons and/or groups who were involved.

Because the regulation relates to the revenues needed by the Board to carry out its statutory duties, the Board relied on the fiscal analysis of the BFO in drafting in the regulation and did not solicit pre-drafting input from the public or any advisory council or group. However, the Board intends to invite the major professional organizations that represent the regulated community to submit comments following publication of the notice of proposed rulemaking.

(23) Include a description of any alternative regulatory provisions which have been considered and rejected and a statement that the least burdensome acceptable alternative has been selected.

In January 2007, based on financial information provided that month by the BFO, the Board authorized rulemaking that would raise the biennial renewal fee for certified public accountants, public accountants and public accounting firms from \$45 to \$90 and the biennial renewal fee for continuing education program sponsors from \$120 to \$150, effective with the start of the 2008-2009 biennial renewal period on January 1, 2008. The Board projected that the proposed fee increases would enable it to maintain positive revenue balances through FY 13-14. In October 2007, the Board withdrew its proposal after determining that it was not possible to complete proposed and final rulemaking prior to January 1, 2008, and that it would not be in the best interests of the regulated community to extend the 2006-2007 biennial renewal period pending the adoption of new biennial renewal fees. The Board determined that its biennial revenues would still be sufficient if it deferred adopting new biennial renewal fees until the start of the 2010-2011 biennial renewal period on January 1, 2010.

(24) Are there any provisions that are more stringent than federal standards? If yes, identify the specific provisions and the compelling Pennsylvania interest that demands stronger regulations.

There are no federal standards applicable to the fees charged by the Board.

(25) How does this regulation compare with those of other states? How will this affect Pennsylvania's ability to compete with other states?

The new biennial renewal fees are within the range of renewal fees that regulatory boards of neighboring states charge to certified public accountants, public accountants, public accounting firms, and continuing education program sponsors. A list of the renewal fees charged by the regulatory boards of neighboring states is attached as Exhibit 1.

The regulation will not have any adverse impact on Pennsylvania's competitiveness with other states.

(26) Will the regulation affect any other regulations of the promulgating agency or other state agencies? If yes, explain and provide specific citations.

The regulation will not affect other existing or proposed regulations of the Board or of any other state agency.

(27) Submit a statement of legal, accounting or consulting procedures and additional reporting, recordkeeping or other paperwork, including copies of forms or reports, which will be required for implementation of the regulation and an explanation of measures which have been taken to minimize these requirements.

The regulation will require the Board to revise its biennial renewal forms to reflect the new biennial renewal fees. The regulation will not change existing reporting, recordkeeping or other paperwork requirements.

(28) Please list any special provisions which have been developed to meet the particular needs of affected groups or persons including, but not limited to, minorities, elderly, small businesses, and farmers.

The regulation will apply uniformly to all persons and entities that biennially renew their credentials. The Board does not have authority to waive payment of a biennial renewal fee.

FEES CHARGED BY REGULATORY BOARDS OF NEIGHBORING STATES FOR RENEWAL OF LICENSE OR APPROVAL OF CERTIFIED PUBLIC ACCOUNTANT, PUBLIC ACCOUNTANT, PUBLIC ACCOUNTING FIRM, AND CONTINUING EDUCATION PROGRAM SPONSOR
(AS OF 8/25/08)

DELAWARE

Certified Public Accountant (2-year renewal term):	\$108
Public Accountant (2-year renewal term);	\$103
Public Accounting Firm (2-year renewal term):	\$114 (PA firm), \$134 (CPA firm)
Continuing Education Program Sponsor:	None

MARYLAND:

Certified Public Accountant (2-year renewal term):	\$40
Public Accountant (2-year renewal term):	\$40
Public Accounting Firm (2-year renewal term):	\$50
Continuing Education Program Sponsor:	None

NEW JERSEY:

Certified Public Accountant (3-year renewal term):	\$90
Public Accountant (3-year renewal term):	\$90
Public Accounting Firm (3-year renewal term):	\$90
Continuing Education Program Sponsor (3-year renewal term):	\$100

NEW YORK:

Certified Public Accountant (3-year renewal terms):	\$245
Public Accountant (3-year renewal term):	\$245
Public Accounting Firm (3-year renewal term):	\$50 (partnership), \$105 (professional corporation)
Continuing Education Program Sponsor (3-year renewal term):	\$250-\$2,000 (depending on number of courses offered)

OHIO:

Certified Public Accountant (3-year renewal term):	\$150
Public Accountant (3-year renewal term):	\$150
Public Accounting Firm (3-year renewal term):	\$30
Continuing Education Program Sponsor:	None

WEST VIRGINIA:

Certified Public Accountant (1-year renewal term):	\$65 or \$130 (depending on services offered)
Public Accountants (1-year renewal term):	\$65 or \$130 (depending on services offered)
Public Accounting Firm (1-year renewal term):	\$65 or \$130 (depending on services offered)
Continuing Education Program Sponsor:	None

FACE SHEET
FOR FILING DOCUMENTS
WITH THE LEGISLATIVE REFERENCE BUREAU

(Pursuant to Commonwealth Documents Law)

DO NOT WRITE IN THIS SPACE

Copy below is hereby approved as to form and legality. Attorney General

Copy below is hereby certified to be a true and correct copy of a document issued, prescribed or promulgated by:

Copy below is approved as to form and legality. Executive or Independent Agencies.

Angus M. Elliott
BY: _____
(DEPUTY ATTORNEY GENERAL)

State Board of Accountancy

(AGENCY)

Andrew C. Clark

Andrew C. Clark

DOCUMENT/FISCAL NOTE NO. 16A-5512

MAR 31 2009

DATE OF APPROVAL

DATE OF ADOPTION: _____

MAR 18 2009

DATE OF APPROVAL

BY: *Samuel J. Stephenson*

Samuel J. Stephenson, CPA

(Deputy General Counsel
(Chief Counsel,
Independent Agency
(State inapplicable
title)

Chairman

TITLE: _____
(EXECUTIVE OFFICER, CHAIRMAN OR SECRETARY)

[] Check if applicable
Copy not approved.
Objections attached.

[] Check if
applicable. No Attorney
General approval or
objection within 30 days
after submission.

PROPOSED RULEMAKING

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS
STATE BOARD OF ACCOUNTANCY
(49 PA. CODE, CHAPTER 11)

Biennial Renewal Fees

PREAMBLE

The State Board of Accountancy (Board) proposes to amend § 11.4 (relating to fees) to read as set forth in Annex A.

Description of Proposed Rulemaking

Section 11.4 sets forth a schedule of fees charged by the Board. The proposed rulemaking would raise the biennial renewal fee for certified public accountants, public accountants and public accounting firms from \$45 to \$100 and the biennial renewal fee for continuing education program sponsors from \$120 to \$150. The proposed rulemaking also would make an editorial change by deleting a now-unnecessary reference to the date that the current biennial renewal fee for program sponsors took effect.

Background and Need for Proposed Rulemaking

Section 6 of the CPA Law (63 P.S. § 9.6) provides that the Board's biennial revenues from fees, fines and civil penalties shall meet or exceed the Board's biennial expenditures. Because fines and civil penalties have historically accounted for a small percentage of the Board's total revenues, the Board must generate most of its revenues from fees.

The Board's principal sources of fee revenues are the fees charged to certified public accountants, public accountants and public accounting firms for biennial renewal of their licenses and to continuing education program sponsors for biennial renewal of their approvals. The Board's biennial renewal fees currently account for approximately 84% of the Board's fee revenues during each biennial renewal period. The biennial renewal fees defray general operating expenses and overhead – primarily in the areas of investigation, prosecution and enforcement – that are not susceptible of being apportioned to individual credential-holders in the regulated community.

The biennial renewal fee for certified public accountants, public accountants and public accounting firms was last raised in June 1990, going from \$30 to \$45, and currently applies to 23,128 active licensees. The biennial renewal fee for continuing education program sponsors was established in January 2001 and was first assessed on renewing program sponsors for the biennial renewal period that began January 1, 2004. It currently applies to 746 active program sponsors.

According to an analysis prepared by the Department of State's Bureau of Finance and Operations (BFO), the Board's current biennial renewal fee structure is inadequate to meet the Board's revenue needs. Unless the biennial renewal fees are increased, the Board faces large deficits in the

coming years, as reflected in the following projections made by the BFO:

Financial Status	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12
Beginning Balance:	(\$61,682.47)	\$312,936.92	(\$616,063.08)	(\$579,063.08)	(\$1,577,063.08)
Revenue:	\$1,200,000.00	\$200,000.00	\$1,200,000.00	\$200,000.00	\$1,200,000.00
Prior Yr. Returned Funds:	\$329,014.63	0	0	0	0
Total Revenue:	\$1,467,331.96	\$512,936.92	\$583,936.92	(\$379,063.08)	(\$377,063.08)
Adjust. For Prior Year Expenses:	\$58,395.04	0	0	0	0
Expenses:	\$1,096,000.00	\$1,129,000.00	\$1,163,000.00	\$1,198,000.00	\$1,258,000.00
Remaining Balance:	\$312,936.92	(\$616,063.08)	(\$579,063.08)	(\$1,577,063.08)	(\$1,635,063.08)

Based on fiscal information provided by the BFO, the Board determined that it would need to increase its biennial renewal fee for certified public accountants, public accountants and public accounting firms by approximately 125% in order to have sufficient biennial revenues to offset its biennial expenditures over the next nine years. Accordingly, the Board has opted to raise the biennial renewal fee from \$45 to \$100 – a 122% increase – effective with the biennial renewal period that begins January 1, 2010. The revenues from the higher biennial renewal fee should defer the need for a further fee increase until the biennial renewal period that begins January 1, 2018.

The Board has also opted for a 25% increase in the \$120 biennial renewal fee for continuing education program sponsors, effective with the biennial renewal period that begins January 1, 2010. When establishing program sponsor fees in 2001 as part of a restructuring of its regulatory scheme for approving program sponsors, the Board estimated that there would be approximately 1,150 active Board-approved program sponsors as of the start of the first biennial renewal period on January 1, 2004. (Program sponsors approved by the National Association of State Boards of Accountancy are exempt from the Board's approval requirements.) The Board's estimate proved too optimistic; at present there are 35% fewer active Board-approved program sponsors than originally estimated. The 25% increase in

the biennial renewal fee for program sponsors would recapture a portion of the revenues that had been projected when the fee was initially established.

According to the BFO, the higher biennial renewal fees would raise biennial renewal revenues from the current \$1,130,280 to \$2,424,700. The BFO estimates that these additional biennial revenues would enable the Board to maintain positive biennial revenue balances through the end of FY15-16, when the revenue balance is projected to be \$512,936.92.

Fiscal Impact

The proposed rulemaking would generate approximately \$1,294,420 in additional biennial renewal revenues, broken down as follows:

<i>Regulated Class</i>	<i>Number of Renewing Credential-holders</i>		<i>Fee Increase</i>	<i>Additional Revenues</i>
Certified Public Accountant	21,581	x	\$55	\$1,186,955
Public Accountant	264	x	\$55	\$14,520
Public Accounting Firm	1,283	x	\$55	\$70,565
Continuing Education Program Sponsor	746	x	\$30	\$22,380

Paperwork Requirements

The proposed rulemaking would require the Board to change its biennial renewal forms to reflect the new fees. The proposed rulemaking would not create additional paperwork for the regulated community.

Effective Date

The proposed rulemaking would become effective upon publication of final-form rulemaking in the *Pennsylvania Bulletin*. The new biennial renewal fees would apply to those that renew their licenses or approvals for the biennial renewal period that begins January 1, 2010.

Statutory Authority

Section 6 of the CPA Law requires the Board to establish fees by regulation and to ensure that revenues derived from fees, fines and civil penalties are adequate to cover the Board's expenditures over a biennial period.

The Board considers the proposed rulemaking to be both required by law and the least restrictive means of covering the cost of activities that the Board is required to perform.

Regulatory Review

On April 22, 2009, as required by section 5(a) of the Regulatory Review Act (71 P.S. § 745.5(a)), the Board submitted copies of this proposed rulemaking, a Regulatory Analysis Form and Fee Report Form to the Independent Regulatory Review Commission (IRRC) and to the Chairpersons of the Senate Standing Committee on Consumer Protection and Professional Licensure and the House Standing Committee on Professional Licensure. Copies of the Regulatory Analysis Form and Fee Report Form are available to the public upon request.

Under section 5(g) of the Regulatory Review Act (71 P.S. § 745.5(g)), IRRC may convey any comments, recommendations or objections to the proposed rulemaking within 30 days after the close of the public comment period. The comments, recommendations or objections must specify the regulatory review criteria that have not been met. The Regulatory Review Act sets forth detailed procedures that permit the Board, the General Assembly and the Governor to review any comments, recommendations or objections prior to final publication of the rulemaking.

Public Comment

The Board invites interested persons to submit written comments, suggestions or objections regarding the proposed rulemaking to Steven Wennberg, Counsel, State Board of Accountancy, P. O. Box 2649, Harrisburg, PA 17105-2649 within 30 days following publication of this proposed rulemaking in the *Pennsylvania Bulletin*.

ANNEX A

TITLE 49. PROFESSIONAL AND VOCATIONAL STANDARDS

PART I. DEPARTMENT OF STATE

SUBPART A. PROFESSIONAL AND OCCUPATIONAL AFFAIRS

CHAPTER 11. STATE BOARD OF ACCOUNTANCY

* * *

GENERAL PROVISIONS

* * *

§11.4. Fees.

Following is the schedule of fees charged by the Board:

* * *

Biennial renewal of license of certified public accountant, public accountant

or public accounting firm[\$45] \$100

* * *

Biennial renewal of approval of program sponsor [beginning January 1, 2004].....[\$120] \$150

FEE REPORT FORM

Agency: State - BPOA

Date: 01/25/08

Contact: Basil L. Merenda, Commissioner
Bureau of Professional and Occupational Affairs

Phone No 783-7192

Fee Title, Rate and Estimated Collections:

Biennial Renewal Fee For Certified Public Accountant,
Public Accountant and Public Accounting Firm: \$100.00

Biennial Renewal Fee for Continuing Education
Program Sponsor: \$150.00

Estimated Biennial Revenues:

Certified Public Accountant:	\$2,158,100.00	(21,581 x \$100.00)
Public Accountant:	\$26,400.00	(264 x \$100.00)
Public Accounting Firm:	\$128,300.00	(1,283 x \$100.00)
Continuing Education Program Sponsor:	\$111,900.00	(746 x \$150.00)

Total Estimated Biennial Revenues: \$2,424,700.00

Fee Description:

The fees will be charged to applicants for biennial renewal of licensure or approval.

Fee Objective:

The fees should defray a substantial portion of the State Board of Accountancy's administrative overhead, specifically the difference between the Board's total biennial expenditures and its total biennial revenues from non-renewal sources.

Fee-Related Activities and Costs:

Estimated ending balance on 6/30/09:	(616,063.08)
FOR FISCAL YEAR 09-10	
Estimated non-renewal revenue:	128,000.00
Estimated renewal revenue at above rates:	2,270,000.00
Total revenue available:	1,781,936.92
Estimated expenditures:	1,163,000.00
Estimated ending balance on 6/30/10:	618,936.92
FOR FISCAL YEAR 10-11	
Estimated non-renewal revenue:	128,000.00
Estimated renewal revenue at above rates:	155,000.00
Estimated expenditures:	1,198,000.00
Estimated ending balance on 6/30/11	(296,063.08)

Analysis, Comment, and Recommendation:

It is recommended that the above renewal fees be established to cover projected funding shortfalls between the Board's total biennial expenditures and its total biennial revenues from non-renewal sources.

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS



STATE BOARD OF ACCOUNTANCY
P.O. BOX 2649
HARRISBURG, PENNSYLVANIA 17105-2649

Telephone: (717) 783-1404
Fax: (717) 705-5540

ST-ACCOUNTANCY@state.pa.us

April 22, 2009

The Honorable Arthur Coccodrilli
Chairman, Independent Regulatory Review Commission
Harristown II, 14th Floor
333 Market Street
Harrisburg, PA 17101

RE: Proposed Rulemaking of the State Board of Accountancy
Relating to Biennial Renewal Fees (16A-5512)

Dear Chairman Coccodrilli:

Enclosed is a copy of a proposed rulemaking package of the State Board of Accountancy relating to biennial renewal fees.

The Board stands ready to provide whatever information or assistance your Commission may require during its review of this proposed rulemaking.

Sincerely,

A handwritten signature in black ink, appearing to read "Samuel J. Stephenson".

Samuel J. Stephenson, CPA, Chairman
State Board of Accountancy

SJS:SW
Enclosure

cc: Basil L. Merenda, Commissioner
Bureau of Professional and Occupational Affairs

Peter V. Marks, Sr., Executive Deputy Chief Counsel
Department of State

Joyce McKeever, Deputy Chief Counsel
Department of State

Cynthia K. Montgomery, Senior Counsel in Charge
Department of State

Steven Wennberg, Counsel
State Board of Accountancy

**TRANSMITTAL SHEET FOR REGULATIONS SUBJECT TO THE
REGULATORY REVIEW ACT**

I.D. NUMBER: 16A-5512
 SUBJECT: BIENNIAL RENEWAL FEES
 AGENCY: DEPARTMENT OF STATE
 STATE BOARD OF ACCOUNTANCY

RECEIVED


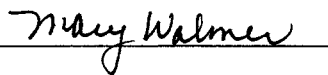
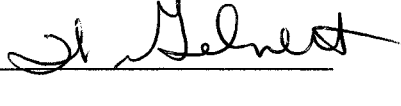

2009 APR 22 PM 3:41

INDEPENDENT REGULATORY
REVIEW COMMISSION

TYPE OF REGULATION

- Proposed Regulation
- Final Regulation
- Final Regulation with Notice of Proposed Rulemaking Omitted
- 120-day Emergency Certification of the Attorney General
- 120-day Emergency Certification of the Governor
- Delivery of Tolled Regulation
 - a. With Revisions
 - b. Without Revisions

FILING OF REGULATION

DATE	SIGNATURE	DESIGNATION
4/22/09		HOUSE COMMITTEE ON PROFESSIONAL LICENSURE MAJORITY CHAIRMAN <u>The Honorable</u> Michael P. McGeehan
4/22/09		SENATE COMMITTEE ON CONSUMER PROTECTION & PROFESSIONAL LICENSURE MAJORITY CHAIRMAN <u>The Honorable</u> Robert M. Tomlinson
4/22/09		INDEPENDENT REGULATORY REVIEW COMMISSION ATTORNEY GENERAL (for Final Omitted only)
4/22/09		LEGISLATIVE REFERENCE BUREAU (for Proposed only)