

## Nevada State Board of Accountancy

### *Proposed Regulation Changes*

CITATION	TITLE/SECTION	PROPOSED AMENDMENT	COMMENTS
<b>New Sec 1</b>	New Section	Language to comply with AB330	AB330 was passed in during the 2021 Legislative session. The Legislature requires Boards and Commissions to adopt language regarding credit towards educational requirements from certain certification programs.
628.016 <b>Sec 2 &amp; 3</b>	Board Fees	<ol style="list-style-type: none"> <li>1. Remove fees for verifying exam scores.</li> <li>2. Waiver of licensure application fees for Military individuals</li> <li>3. Amend the amount of fees for an individual review with not to exceed language &amp; transition language</li> </ol>	Clean up fee language. Align fees with other proposed changes.
628.020 <b>Sec 4</b>	Examination Eligibility	<p>Amend education required for the exam from 9 to 6 hours in financial accounting</p> <p>Remove the requirement for moral character references for the CPA exam. Move to another regulation section for licensure</p>	These changes would align with the UAA and other State Boards of Accountancy.
628.055 <b>Sec 5</b>	Education Requirements for Licensure	<p>Amend education required for licensure from 30 to 24 hours in accounting. 9 to 6 hours in Financial Acct and 12 to 9 hours in Accounting Electives</p> <p>Amend Data Processing to Data Analytics</p>	These changes would align with the UAA and other State Boards of Accountancy.

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628.060 <b>Sec 6 &amp; 7</b>	Experience Required	<ol style="list-style-type: none"> <li>1. Amend industry experience from 4 to 2 years</li> <li>2. Remove tasks and use as guidance</li> <li>3. Add Volunteer Program Experience</li> <li>4. Transition Rule for Individual Review Require CPA Supervisor after 3 years</li> <li>5. Add in moral character reference requirement</li> </ol>	These changes would align with the UAA and other State Boards of Accountancy with a transition period for those currently gaining industry experience. Changes simplify experience rules. These changes would allow for experience hours for programs such as VITA.
628.070 <b>Sec 8</b>	Certificate by Reciprocity	Amend language to include language being repealed under 628.080	These changes clarify the reciprocity rules and combine sections 628.070 and 628.080.
628.140 <b>Sec 9</b>	Name of Firm	Amend language that prohibits firm names that might be harmful to the profession.	
628.210 <b>Sec 10</b>	Renewal of permit - CPE Required	Amend language to coincide with the UAA for annual renewal to require 40 hours of CPE and 2 hours in ethics within each calendar year. Remove the "rolling" two year requirement.	Simplify the CPE rules to 40 hours per year.
<b>Sec 11</b>	Individual Review	Transition rule effective date outlined	Removes option for Individual Review vs. experience supervised by a CPA.
628.080 <b>Sec 12</b>	Waiver of Examination	Repeal / Remove this section	Combined with 628.070
<b>Sec 13</b>	Regulation amendment	Effective Dates	