

Economic Impact Statement

LSA Document #07-305

IC 4-22-2.1-5 Statement Concerning Rules Affecting Small Businesses

This proposed rule repeals [872 IAC 1-5-1](#), certification or permit not required for CPA certificate holders from other states; substantial equivalency. Upon review, the Indiana Board of Accountancy has determined that this rule has no fiscal impact on small businesses. The rule does not impose requirements, restrictions, or sanctions on small businesses and has no fiscal impact, direct or collateral, on small businesses or the small business community.

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