

Proposed Rule
LSA Document #07-304

DIGEST

Add [872 IAC 1-1-10.5](#) to establish the fee, requirements, and procedures for the accountant investigative fund established by House Enrolled Act 1312, P.L.190-2007. Effective 30 days after filing with the Publisher.

[IC 4-22-2.1-5 Statement Concerning Rules Affecting Small Businesses](#)

[872 IAC 1-1-10.5](#)

SECTION 1. [872 IAC 1-1-10.5](#) IS ADDED TO READ AS FOLLOWS:

[872 IAC 1-1-10.5](#) Accountant investigative fund

Authority: [IC 25-2.1](#)

Affected: [IC 25-2.1-8-4](#)

Sec. 10.5. (a) To provide funds for administering and enforcing the provisions of [IC 25-2.1](#), including investigating and taking action against persons who violate [IC 25-2.1](#), in addition to the fees required under section 10 of this rule, the board shall charge and collect the following fees:

- (1) Ten dollars (\$10) for the issuance of a certificate to practice as a certified public accountant.**
- (2) For the triennial renewal of a certificate to practice as:**
 - (A) an accounting practitioner: \$30**
 - (B) a certified public accountant: \$30**
 - (C) a public accountant: \$30**

(b) Fees collected under this section shall be deposited in the accountant investigative fund established under [IC 25-2.1-8-4](#).

(Indiana Board of Accountancy; [872 IAC 1-1-10.5](#))

[Notice of Public Hearing](#)

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