

**Final Rule**

LSA Document #07-304(F)

**DIGEST**

Adds [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.

**[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](#); filed Oct 30, 2008, 4:01 p.m.: [20081126-IR-872070304FRA](#))*

*LSA Document #07-304(F)*

*Notice of Intent: [20070613-IR-872070304NIA](#)*

*Proposed Rule: [20080709-IR-872070304PRA](#)*

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