

Legislative Services Office Idaho State Legislature

Eric Milstead Director Serving klaho's Citizen Legislature

MEMORANDUM

TO: Rules Review Subcommittee of the Senate Commerce & Human Resources Committee and the

House Business Committee

FROM: Division Manager - Mike Nugent

DATE: September 09, 2016

SUBJECT: Board of Accountancy

IDAPA 01.01.01 - Idaho Accountancy Rules - Proposed Rule (Docket No. 01-0101-1601)

The State Board of Accountancy is proposing to promulgate a new rule that allow certified public accountants or licensed public accountants who let their license lapse and who elect to not have their licensed moved to a status of "inactive" or "retired" status may use the word "former" on stationary or business cards without violating the law licensing accountants. It appears the proposed rule is promulgated within the scope of statutory authority granted to the Board of Accountancy.

cc: Board of Accountancy Kent A. Absec

Boise, Idaho 83720-0054