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Title 16, California Code of Regulations, Section 36.1

Section 100. Changes Without Regulatory Effect

Pursuant to Title 1, Division 1, Chapter 1, Article 2, Section 100(b)(3), of the California Code of Regulations (CCR), the California Board of Accountancy (CBA) hereby submits this written statement explaining why the amendment of Section 36.1, Article 4, Division 1, Title 16, CCR does not materially alter any requirement, right responsibility, condition, prescription or other regulatory element of any CCR provision.

CCR section 36.1 is inconsistent with Business and Professions Code (BPC) section 5087 as amended by Assembly Bill (AB) 181.

Following is a description of the changes being made to Section 36.1 and an explanation of why these changes have no regulatory effect:

AB 181 amended BPC section 5087 which previously required applicants for California certified public account licensure that were licensed in another state to possess a valid and unrevoked license. AB 181 changed it to require a current, active, and unrestricted license from the other state.

Benefits of the Proposal:

The proposed changes to CCR section 36.1 maintain consistency with the language of BPC section 5087 as amended by AB 181. The proposed change does not have regulatory effect pursuant to CCR section 100(a)(6). Maintaining consistency between the statute and CCR will protect consumers in California by eliminating potential confusion.

The changes being proposed do not materially alter any requirement, right, responsibility, condition, prescription, or other regulatory element of any CCR provision. The CBA came to this determination because the statute supersedes the CCR. The CBA, in proposing these changes, is only seeking to make the CCR section 36.1 consistent with BPC section 5087 and clear to applicants because the current regulatory provision is inconsistent with and superseded by the changed statute. The CBA has no discretion to adopt a change which differs in substance from the one chosen.