

**PROPOSED REGULATION OF THE  
STATE BOARD OF ACCOUNTANCY**

**LCB FILE NO. R007-201**

**The following document is the initial draft regulation proposed  
by the agency submitted on 01/21/2020**

**NAC 628.010 Definitions.** (NRS 628.120) As used in this chapter, unless the context otherwise requires:

1. “Board” means the Nevada State Board of Accountancy. *The Board may authorize members of its staff or a committee comprised of members or officers of the Board and staff to grant a certificate of certified public accountant to an applicant who qualifies pursuant to NRS 628.190 or grant registration to a firm that qualifies pursuant to NRS 628.325 – NRS 628.375 inclusive, subject to ratification at the Board’s next scheduled meeting.*

2. “Firm” means any partnership, corporation, limited-liability company or sole proprietorship.

3. “Practice privileges” means the privileges granted a natural person in accordance with the provisions of NRS 628.315.

4. “Practitioner” means:

(a) A certified public accountant or firm of certified public accountants licensed or registered by the Board to engage in the practice of public accounting;

(b) A certified public accountant who does not hold a live permit and does not have a registered office or residence in this State, but has been granted practice privileges pursuant to NRS 628.315 or 628.335; or

(c) A firm of certified public accountants that does not have an office in this State, but is registered with the Board pursuant to NRS 628.335.

## **New Sections**

***Section 1. NAC 628.XXX Petition for declaratory order or advisory opinion; appearances. (NRS 233B.120)***

*1. Any interested person may petition the Board for a declaratory order or an advisory opinion as to the applicability of any statutory provision or any regulation or decision of the Board.*

*2. The Board may obtain information necessary or useful from the petitioner or any other person, including appearances before the Board, if needed, in formulating a declaratory order or advisory opinion.*

***Section 2. NAC 628.XXX Petition to adopt, amend or repeal regulation. (NRS 233B.100)***

*1. Any interested person may petition the Board requesting the adoption, filing, amendment or repeal of any regulation and shall accompany the petition with relevant data, views and arguments.*

*2. If a petition requests the adoption of a proposed regulation, it must include the full text of the proposed regulation and the reasons for the requested adoption.*

*3. If a petition requests the amendment or repeal of an existing regulation, it must include:*  
*(a) The regulation or that portion of the regulation in question and the suggested amendment; and*

*(b) The reason for the amendment or repeal of the regulation.*

*4. The Board will convene to consider each petition submitted in accordance with this section and will notify the petitioner within 30 days after the petition is filed of the disposition of the petition.*

Section 3. NAC 628.XXX Petition for review of criminal history; appearances. (AB 319 2019 Legislative Session)

1. At any time, any interested person with a criminal history may petition the Board to review the criminal history of the person to determine if the person's criminal history will disqualify the person from obtaining a certificate of certified public accountant from the Board.

2. The interested person shall provide the person's criminal history record with his or her petition filed with the Board. The criminal history record shall include a report from the Central Repository for Nevada Records of Criminal History and the Federal Bureau of Investigation.

3. The Board may obtain information necessary or useful from the person or any other person, including appearances before the Board, if needed, in formulating a determination of whether the person's criminal history will disqualify the person from obtaining a certificate of certified public accountant from the Board.

4. Not later than 90 days after a petition is submitted pursuant to subsection 1, the Board shall inform the person of its determination of whether the person's criminal history will disqualify the person from obtaining a certificate of certified public accountant from the Board.

5. The Board is not bound by its determination of disqualification or qualification and may rescind its determination at any time.

6. The Board may provide instructions to a person who receives a determination of disqualification to remedy the determination of disqualification. A person may resubmit a petition pursuant to subsection 1 not earlier than 6 months after receiving instructions pursuant to this subsection if the person remedies the determination of disqualification.

7. A person may submit a new petition to the Board not earlier than 2 years after the final determination of the initial petition submitted to the Board.

8. The Board may summarily refuse to consider a petition if it determines a person submitting a petition pursuant to subsection 1 submitted false or misleading information to the Board.