

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

**LCB File No. R125-00**

November 27, 2000

EXPLANATION – Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted.

AUTHORITY: §§1 and 2, NRS 628.120 and 628.386.

**Section 1.** NAC 628.210 is hereby amended to read as follows:

628.210 1. Except as otherwise provided in *this section and* NAC 628.110, an applicant for the renewal of a permit to engage in the practice of public accounting must show that he has completed at least ~~[80]~~ *40* hours of continuing education during the ~~[2-years]~~ *12 months* immediately preceding the date for renewal of the permit . ~~[, of which at least 20 hours were completed in each year.]~~

2. Except as otherwise provided in *this section and* NAC 628.110, an applicant who has previously held a permit, but whose permit has, at the time of application, lapsed, must adhere to the educational requirements in subsection 1 during the ~~[2-years]~~ *12 months* immediately preceding the date he applies for the permit.

3. An applicant seeking the first annual renewal of an initial permit is exempt from the requirements of NAC 628.210 to 628.250, inclusive.

4. The requirements of NAC 628.210 to 628.250, inclusive, may be waived by the board for reasons of personal hardship , including health, military service, foreign residence, retirement or other good cause.

**Sec. 2.** This regulation becomes effective on:

1. January 1, 2001; or

2. The date on which this regulation is filed with the secretary of state,

FLUSH whichever occurs later.