



LAWS OF ALASKA

2025

Source
SCS HB 121(STA)

Chapter No.

AN ACT

Relating to the practice of accounting; relating to private professional conservators; amending Rule 17(e), Alaska Rules of Probate Procedure; and providing for an effective date.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

THE ACT FOLLOWS ON PAGE 1

AN ACT

1 Relating to the practice of accounting; relating to private professional conservators; amending
2 Rule 17(e), Alaska Rules of Probate Procedure; and providing for an effective date.

3

4 * **Section 1.** AS 08.04.120(a) is amended to read:

5 (a) The education and experience requirements for an applicant are a
6 baccalaureate degree or its equivalent conferred by a college or university acceptable
7 to the board [AND ADDITIONAL SEMESTER HOURS OR POST-
8 BACCALAUREATE STUDY SO THAT THE TOTAL EDUCATIONAL
9 PROGRAM INCLUDES AT LEAST 150 HOURS,] with an accounting concentration
10 or equivalent as determined by the board by regulation to be appropriate [,] and two
11 years of accounting experience satisfactory to the board.

12 * **Sec. 2.** AS 08.04.240(f) is amended to read:

13 (f) An initial permit issued under (a) [OR (k)] of this section lasts for the

1 remainder of the biennial licensing period during which the initial permit was granted.

2 * **Sec. 3.** AS 08.04.240(g) is amended to read:

3 (g) The board shall renew a permit granted under (a) [OR (k)] of this section
4 or a renewal issued under this subsection if

5 (1) the permittee maintains all of the licensee's offices that are located
6 in this state as required by AS 08.04.360 and 08.04.370;

7 (2) each individual who is required by (a) [OR (k)] of this section to be
8 a certified public accountant of this state complies with the continuing education
9 requirements of AS 08.04.425 and the peer review requirements of AS 08.04.426; and

10 (3) the permittee complies with the requirements of this chapter.

11 * **Sec. 4.** AS 08.04.420(a) is amended to read:

12 (a) An individual who does not have a license in this state, [BUT] who is
13 licensed to practice public accounting in another state, and whose principal place of
14 business for the practice of public accounting is in the other state may engage in the
15 practice of public accounting in this state under a practice privilege [IF THE STATE
16 IN WHICH THE INDIVIDUAL IS LICENSED TO PRACTICE PUBLIC
17 ACCOUNTING

18 (1) REQUIRES AS A CONDITION OF LICENSURE THAT AN
19 INDIVIDUAL

20 (A) HAVE AT LEAST 150 SEMESTER HOURS OF
21 COLLEGE EDUCATION, INCLUDING A BACCALAUREATE OR
22 HIGHER DEGREE CONFERRED BY A COLLEGE OR UNIVERSITY;

23 (B) ACHIEVE A PASSING GRADE ON THE UNIFORM
24 CERTIFIED PUBLIC ACCOUNTANT EXAMINATION; AND

25 (C) POSSESS AT LEAST ONE YEAR OF EXPERIENCE,
26 WHICH INCLUDES PROVIDING ANY TYPE OF SERVICE OR ADVICE
27 INVOLVING THE USE OF ACCOUNTING, ATTEST, COMPILATION,
28 MANAGEMENT ADVISORY, FINANCIAL ADVISORY, TAX, OR
29 CONSULTING SKILLS; THE EXPERIENCE MAY BE OBTAINED
30 THROUGH PRACTICE WITH THE GOVERNMENT, INDUSTRY,
31 COLLEGES, UNIVERSITIES, OR THE PUBLIC; OR

1 (2) DOES NOT REQUIRE AS A CONDITION OF LICENSURE
2 THAT AN INDIVIDUAL SATISFY THE REQUIREMENTS OF (1) OF THIS
3 SUBSECTION, BUT THE INDIVIDUAL'S QUALIFICATIONS ARE
4 SUBSTANTIALLY EQUIVALENT TO THE REQUIREMENTS OF (1) OF THIS
5 SUBSECTION; HOWEVER, FOR THE PURPOSES OF THIS PARAGRAPH, THE
6 EDUCATION OF AN INDIVIDUAL WHO HOLDS A VALID LICENSE TO
7 PRACTICE PUBLIC ACCOUNTING THAT IS ISSUED BY ANOTHER STATE
8 BEFORE JANUARY 1, 2013, AND WHO PASSES THE UNIFORM CERTIFIED
9 PUBLIC ACCOUNTANT EXAMINATION BEFORE JANUARY 1, 2013, IS
10 EXEMPT FROM THE EDUCATION REQUIREMENT IDENTIFIED IN (1)(A) OF
11 THIS SUBSECTION].

12 * **Sec. 5.** AS 08.04.420(c) is amended to read:

13 (c) An individual **or firm that** [WHO] may engage in the practice of public
14 accounting in this state under [(a) OF] this section is not required to provide a notice
15 to the board, to pay a fee to the board, or to submit documentation to the board in
16 order to engage in the practice of public accounting in this state. The **individual or**
17 **firm** [PERSON] may engage in the practice of public accounting by mail, by
18 telephone, by electronic means, or in person.

19 * **Sec. 6.** AS 08.04.420 is amended by adding new subsections to read:

20 (d) A firm that is more than one-half owned by individuals who are certified
21 public accountants in good standing under this chapter or in another state, has its
22 principal place of business in another state, and does not have an office in the state
23 may engage in the practice of public accounting in the state under a practice privilege.

24 (e) The board may adopt regulations establishing qualifications for an
25 individual or firm to engage in the practice of public accounting under a practice
26 privilege.

27 * **Sec. 7.** AS 08.04.422 is amended to read:

28 **Sec. 08.04.422. Conditions of practice privileges.** An individual **or firm** with
29 a practice privilege **that** [WHO] engages in the practice of public accounting in the
30 state under the practice privilege [, A FIRM WITH A PERMIT THAT ENGAGES IN
31 THE PRACTICE OF PUBLIC ACCOUNTING IN THIS STATE,] and a firm that

1 hires an individual with a practice privilege shall

2 (1) consent to the personal and subject matter jurisdiction and
3 disciplinary authority of the board;

4 (2) agree to comply with this chapter, including the regulations
5 adopted by the board;

6 (3) agree that the individual or firm will stop offering to engage or
7 engaging in the practice of public accounting, whether individually or on behalf of a
8 firm, if the license from the state of the individual's or firm's principal place of
9 business becomes invalid; and

10 (4) consent to the appointment of the state board that issued the
11 individual's license **or firm's authorization to engage in the practice of public**
12 **accounting in another state** as the individual's or firm's agent for service of process
13 in a court action or in another proceeding against the individual or firm that arises out
14 of a transaction or an operation connected with or incidental to the individual's or
15 firm's engagement in the practice of public accounting.

16 * **Sec. 8.** AS 08.04.480 is amended to read:

17 **Sec. 08.04.480. Grounds for discipline of a firm.** The board may revoke or
18 suspend the permit **or practice privilege** of a firm, [MAY REVOKE, SUSPEND, OR]
19 refuse to renew **the firm's** [ITS] permit, or [MAY] censure the firm for any of the
20 causes enumerated in AS 08.04.450 or for any of the following additional causes:

21 (1) the revocation, suspension, or refusal to renew the license or
22 practice privilege of an owner of a firm in this state or in another state;

23 (2) the cancellation, revocation, suspension, or refusal to renew the
24 permit or authority of the firm to practice public accounting in another state for any
25 cause other than failure to pay a required fee in that state.

26 * **Sec. 9.** AS 08.04.490 is amended to read:

27 **Sec. 08.04.490. Reinstatement.** Upon application in writing and after a
28 hearing, the board may [ISSUE A NEW LICENSE OR ALLOW A PRACTICE
29 PRIVILEGE TO AN INDIVIDUAL WHOSE LICENSE OR PRACTICE
30 PRIVILEGE HAS BEEN REVOKED, OR MAY ISSUE A NEW PERMIT TO A
31 PERSON WHOSE PERMIT HAS BEEN REVOKED, OR MAY] modify the

1 suspension of or [MAY] reissue a [ANY] license, practice privilege, or permit to
2 practice public accounting that has been revoked or suspended.

3 * **Sec. 10.** AS 08.04.495 is amended to read:

4 **Sec. 08.04.495. Fees.** The department shall set fees under AS 08.01.065 for
5 examinations, reexaminations, permits, and licenses [, AND PRACTICE
6 PRIVILEGES].

7 * **Sec. 11.** AS 08.04.510(a) is amended to read:

8 (a) A firm may not assume or use the title or designation "certified public
9 accountant" or the abbreviation "CPA" or any other title, designation, word, letter,
10 abbreviation, sign, card, or device tending to indicate that it is composed of certified
11 public accountants, unless the firm

12 (1) holds a permit and is engaging in the practice of public accounting
13 under the name on its permit; or

14 (2) is engaging in the practice of public accounting under a
15 practice privilege.

16 * **Sec. 12.** AS 08.04.530 is amended to read:

17 **Sec. 08.04.530. Firm posing as public accountant.** A firm may not assume or
18 use the designation "public accountant" or the abbreviation "PA" or any other title,
19 designation, word, letter, abbreviation, sign, card, or device tending to indicate that the
20 firm is composed of public accountants, unless the firm

21 (1) holds a current permit, is practicing under the name on its permit,
22 and its office in this state for the practice of public accounting is maintained as
23 required by AS 08.04.360 and 08.04.370; or

24 (2) is engaging in the practice of public accounting under a
25 practice privilege.

26 * **Sec. 13.** AS 08.04.565 is amended to read:

27 **Sec. 08.04.565. Prohibited acts.** An individual licensed under AS 08.04.105
28 may not perform attest functions through a firm, unless the firm

29 (1) holds a valid permit issued under AS 08.04.240; or

30 (2) is engaging in the practice of public accounting under a
31 practice privilege.

1 * **Sec. 14.** AS 08.26.030 is amended to read:

2 **Sec. 08.26.030. Requirements for private professional conservator license.**

3 The department shall issue a private professional conservator license to an individual

4 (1) who is at least 21 years of age;

5 (2) who has obtained a high school diploma, or a general education
6 development diploma or its equivalent;

7 (3) who has six months' employment experience in a position
8 involving financial management, or has at least an associate degree in accounting or a
9 closely related field;

10 (4) who is

11 **(A)** certified as a guardian by a nationally recognized
12 organization in the field of guardianships; **or**

13 **(B) licensed as a certified public accountant under**
14 **AS 08.04;**

15 (5) whose criminal history record checks under AS 08.26.070 show
16 that the individual has not been convicted of a felony or of a misdemeanor offense in
17 the state or in any other jurisdiction involving fraud, misrepresentation, material
18 omission, misappropriation, theft, conversion, or any other crime that the department
19 determines would affect the individual's ability to provide the services of a conservator
20 competently and safely for the protected person within 10 years before the application;
21 and

22 (6) who satisfies the application requirements of AS 08.26.060.

23 * **Sec. 15.** AS 08.26.050(a) is amended to read:

24 (a) The department shall issue a temporary license to an individual under
25 AS 08.26.020 [OR 08.26.030] who

26 (1) is not certified by a nationally recognized organization in the field
27 of guardianships at the time of the application but is likely to become certified within
28 one year from the date [OF] the **temporary** license **is issued;** [,] and

29 **(2)** otherwise satisfies the licensing requirements of AS 08.26.020 [OR
30 08.26.030; AND

31 (2) SATISFIES THE APPLICATION REQUIREMENTS OF

1 AS 08.26.060].

2 * **Sec. 16.** AS 08.26.050(b) is amended to read:

3 (b) If **an** [THE] individual with a temporary license under (a) **or (d)** of this
4 section submits proof of **the required certificate or license** [CERTIFICATION BY A
5 NATIONALLY RECOGNIZED ORGANIZATION IN THE FIELD OF
6 GUARDIANSHIPS] within one year from the date of the issuance of the temporary
7 license, the department shall issue the individual a license under AS 08.26.020 or
8 08.26.030 without requiring a new application.

9 * **Sec. 17.** AS 08.26.050 is amended by adding a new subsection to read:

10 (d) The department shall issue a temporary license to an individual under
11 AS 08.26.030 who

12 (1) is not certified by a nationally recognized organization in the field
13 of guardianships or licensed as a certified public accountant under AS 08.04 at the
14 time of the application but is likely to become certified or licensed within one year
15 from the date the temporary license is issued; and

16 (2) otherwise satisfies the licensing requirements of AS 08.26.030.

17 * **Sec. 18.** AS 08.26.130 is amended to read:

18 **Sec. 08.26.130. Grounds for disciplinary action.** The department may take
19 disciplinary action against an individual under AS 08.01.075 or refuse to issue or
20 renew a license if the department determines that the individual

21 (1) obtained or attempted to obtain a license under this chapter through
22 deceit, fraud, or intentional misrepresentation;

23 (2) has not complied with the standards of conduct established by the
24 department under AS 13.26.001;

25 (3) forfeited a license in this or another jurisdiction as a result of
26 deceit, fraud, intentional misrepresentation, or professional incompetence;

27 (4) has been found by a court in this state to have engaged in
28 professional misconduct or incompetence;

29 (5) has advertised the individual's services in a false or misleading
30 manner;

31 (6) has been convicted, including a conviction based on a guilty plea or

1 plea of nolo contendere, of a felony or other crime that affects the individual's ability
2 to provide services competently and safely for the ward or protected person;

3 (7) has been found to have abandoned, exploited, abused, or neglected
4 a vulnerable adult; in this paragraph, "vulnerable adult" has the meaning given in
5 AS 47.24.900;

6 (8) has failed to comply with this chapter or with a regulation adopted
7 under this chapter;

8 (9) has continued or attempted to practice after becoming unfit due to
9 professional incompetence;

10 (10) has failed to maintain **the certification or licensure required to**
11 **obtain the individual's license under AS 08.26.020(a)(3) or 08.26.030(4)** [BY A
12 NATIONALLY RECOGNIZED ORGANIZATION IN THE FIELD OF

13 (A) GUARDIANSHIPS, IF THE INDIVIDUAL WAS
14 ISSUED A PRIVATE PROFESSIONAL GUARDIAN LICENSE; OR

15 (B) CONSERVATORSHIPS, IF THE INDIVIDUAL WAS
16 ISSUED A PRIVATE PROFESSIONAL CONSERVATOR LICENSE]; or

17 (11) fails to maintain a bond or other surety as required by a court
18 order.

19 * **Sec. 19.** AS 13.26.465(g) is amended to read:

20 (g) In addition to any other requirement of this section, [WHEN
21 APPOINTING A RELATIVE OR FRIEND OF THE PROTECTED PERSON AS
22 THE CONSERVATOR OF THE PROTECTED PERSON,] the court shall require that
23 **a** [THE] proposed conservator complete one hour of mandatory education on the
24 basics of conservatorship before the appointment or within 30 days after the
25 appointment **if the proposed conservator is a**

26 **(1) relative or friend of the protected person; or**

27 **(2) private professional conservator who obtained a private**
28 **professional conservator license by satisfying the licensure requirement provided**
29 **under AS 08.26.030(4)(B) and has not previously completed the mandatory**
30 **education required by the court under this subsection.** [IF THE PERSON IS
31 APPOINTED BASED ON THE PERSON'S AGREEMENT TO COMPLETE THE

1 MANDATORY EDUCATION AND THE PERSON FAILS TO COMPLETE THE
2 MANDATORY EDUCATION WITHIN THE 30 DAYS, THE COURT SHALL
3 REMOVE THE CONSERVATOR AND APPOINT A SUCCESSOR.]

4 * **Sec. 20.** AS 13.26.465 is amended by adding a new subsection to read:

5 (h) If a person is appointed as a conservator based on the person's agreement
6 to complete the mandatory education within 30 days under (g) of this section and the
7 person fails to complete the mandatory education within 30 days, the court shall
8 remove the conservator and appoint a successor.

9 * **Sec. 21.** The uncodified law of the State of Alaska is amended by adding a new section to
10 read:

11 DIRECT COURT RULE AMENDMENT. Rule 17(e), Alaska Rules of
12 Probate Procedure, is amended to read:

13 (e) **Mandatory Education.** A person required to complete one hour of
14 mandatory education on the basics of conservatorship under AS 13.26.465(g)
15 [RELATIVE OR FRIEND OF THE PROTECTED PERSON WHO IS APPOINTED
16 AS A CONSERVATOR] must complete **the** [ONE HOUR OF] mandatory education
17 [ON THE BASICS OF CONSERVATORSHIP] before [THE] appointment or within
18 30 days after [THE] appointment as provided by AS 13.26.465(g).

19 * **Sec. 22.** AS 08.04.240(k) is repealed.

20 * **Sec. 23.** Sections 14 - 21 of this Act take effect immediately under AS 01.10.070(c).

21 * **Sec. 24.** Except as provided in sec. 23 of this Act, this Act takes effect January 1, 2026.