## **Administrative Rule Analysis**



ACCOUNTANCY – GENERAL RULES

Phone: (517) 373-8080 http://www.house.mi.gov/hfa

Rule Set No.: 2024-054 LR Submitted to JCAR on: 6/10/25

Analysis available at http://www.legislature.mi.gov

Department: Licensing and Regulatory Affairs Agency: Bureau of Professional Licensing

Enabling Statute: Occupational Code, 1980 PA 299, MCL 339.205, 339.308, 339.721, 339.725,

339.726, 339.728, and 339.729 et seq.

**Analysis Complete to: 9/3/25** 

## BACKGROUND AND SUMMARY OF PROPOSED RULES

Rule Set 2024-054 LR would make amendments to the rules pertaining to the accounting profession. The changes would adopt by reference the most recent published standards, provide costs of purchasing copies of the standards from the issuing entities, and raise the fee for copies purchased from the department from \$0.10 per page to \$0.25 per page.

## FISCAL IMPACT OF PROPOSED RULES

Rule Set 2024-054 LR is not anticipated to affect the expenditures or revenues of any state or local units of government. Any fiscal impact from the fee increase related to copies of standards adopted by reference would likely be minimal and thus would not have any appreciable impact on revenue for the Department of Licensing and Regulatory Affairs.

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<sup>■</sup> This analysis was prepared by nonpartisan House Fiscal Agency staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.