SOS APA Form 001

Mississippi Secretary of State

125 South Congress St., P. O. Box 136, Jackson, MS 39205-0136

ADMINISTRATIVE PROCEDURES NOTICE FILING

AGENCY NAME Mississippi State Board of Public Accountancy		CONTACT PERSON Sharee Brewer, CPA Executive Director	TELEPHONE NUMBER 601-354-7320	
ADDRESS 5 Old River Place, Suite 104		CITY Jackson	STATE MS	ZIP 39202
EMAIL Sharee.Brewer@msbpa.ms.gov	SUBMIT DATE 11/14/25	Name or number of rule(s): Board of Public Accountancy Title 30, Part 1, Appendix; Schedule of Fees		

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: Designed to be more user-friendly; remove certain fees no longer charged; and to provide for a newly adopted annual review process exercising an option to waive certain fees charged

Specific legal authority authorizing the promulgation of rule: Mississippi Code Annotated § 73-33-5(f); Schedule of Fees per §73-33-5(c)

List all rules repealed, amended, or suspended by the proposed rule: Appendix: Schedule of Fees

ORAL PROCEEDING:

☐ An oral proceeding is scheduled for this rule on Date: _____ Time: _____ Place: _____

☒ Presently, an oral proceeding is not scheduled on this rule.

If an oral proceeding is not scheduled, an oral proceeding must be held if a written request for an oral proceeding is submitted by a political subdivision, an agency or ten (10) or more persons. The written request should be submitted to the agency contact person at the above address within twenty (20) days after the filing of this notice of proposed rule adoption and should include the name, address, email address, and telephone number of the person(s) making the request; and, if you are an agent or attorney, the name, address, email address, and telephone number of the party or parties you represent. At any time within the twenty-five (25) day public comment period, written submissions including arguments, data, and views on the proposed rule/amendment/repeal may be submitted to the filing agency.

ECONOMIC IMPACT STATEMENT:

☐ Economic impact statement not required for this rule. ☒ Concise summary of economic impact statement attached.

TEMPORARY RULES	PROPOSED ACTION ON RULES	FINAL ACTION ON RULES
		Date Proposed Rule Filed: _____
	Action proposed:	**Action taken:**
_____ Original filing	_____ New rule(s)	_____ Adopted with no changes in text
_____ Renewal of effectiveness	X Amendment to existing rule(s)	_____ Adopted with changes
To be in effect in _____ days	_____ Repeal of existing rule(s)	_____ Adopted by reference
Effective date:	_____ Adoption by reference	_____ Withdrawn
_____ Immediately upon filing	**Proposed final effective date:**	_____ Repeal adopted as proposed
_____ Other (specify): _____	X 30 days after filing	**Effective date:**
	_____ Other (specify): _____	_____ 30 days after filing
		_____ Other (specify): _____

Printed name and Title of person authorized to file rules: Sharee Brewer, CPA, Executive Director

Signature of person authorized to file rules: Sharee Brewer

DO NOT WRITE BELOW THIS LINE

OFFICIAL FILING STAMP	OFFICIAL FILING STAMP	OFFICIAL FILING STAMP
	FILED NOV 14 2025 MISSISSIPPI SECRETARY OF STATE	
Accepted for filing by	Accepted for filing by 28373 BL	Accepted for filing by

The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.

SOS APA Form 002
Rev. 6/12

Michael Watson
SECRETARY OF STATE

CONCISE SUMMARY OF ECONOMIC IMPACT STATEMENT

An Economic Impact Statement is required for this proposed rule by Section 25-43-3.105 of the Administrative Procedures Act. This is a Concise Summary of the Economic Impact Statement which must be filed with the Secretary of State's Office.

AGENCY NAME	CONTACT PERSON		TELEPHONE NUMBER
MS Board of Public Accountancy	Sharee Brewer, Executive Director		601-354-7320
ADDRESS 5 Old River Place, Suite 104	CITY Jackson	STATE MS	ZIP 39202
EMAIL Sharee.Brewer@msbpa.ms.gov	DESCRIPTIVE TITLE OF PROPOSED RULE Schedule of Fees		

Specific Legal Authority Authorizing the promulgation of Rule:	Reference to Rules repealed, amended or suspended by the Proposed Rule:
73-33-5 (c)	Appendix: Schedule of Fees

A. Estimated Costs and Benefits

1. Briefly summarize the benefits that may result from this regulation and who will benefit:
   Less costs for CPA exam candidates and those applying for original licensure following passage of the exam

2. Briefly describe the need for the proposed rule:
   Since fees are committed to rule, amendment is needed for Board implemented fee waiver program and other minor fee deletions

3. Briefly describe the effect the proposed action will have on the public health, safety, and welfare:
   Lower financial committment for CPA exam candidates and those applying for original licensure following passage of the exam

4. Estimated Cost of implementing proposed action:
   a. To the agency
      ☐ Nothing ☐ Minimal ☑ Moderate ☐ Substantial ☐ Excessive
   b. To other state or local government entities
      ☑ Nothing ☐ Minimal ☐ Moderate ☐ Substantial ☐ Excessive

5. Estimated Cost and/or economic benefit to all persons directly affected by the proposed rule:
   c. Cost:
      ☑ Nothing ☐ Minimal ☐ Moderate ☐ Substantial ☐ Excessive
   d. Economic Benefit:
      ☐ Nothing ☐ Minimal ☐ Moderate ☑ Substantial ☐ Excessive

6. Estimated impact on small businesses:
   ☑ Nothing ☐ Minimal ☐ Moderate ☐ Substantial ☐ Excessive

   a. Estimate of the number of small businesses subject to the proposed regulation:
   b. Projected costs for small businesses to comply:
   c. Statement of probable effect on impacted small businesses:

7. The cost of adopting the rule compared to not adopting the rule or significantly amending the existing rule (check option):
   ☑ substantially less than ☐ moderately less than ☐ minimally less than

☐ the same as ☐ minimally more than ☐ moderately more than
☐ substantially more than ☐ excessively more than

8. The benefit of adopting the rule compared to not adopting the rule or significantly amending the existing rule (check option):
   ☐ substantially less than ☐ moderately less than ☐ minimally less than
   ☐ the same as ☐ minimally more than ☐ moderately more than
   ☐ substantially more than ☑ excessively more than

B. Reasonable Alternative Methods

1. Other than adopting this rule, are there less costly or less intrusive methods for achieving the purpose of the proposed rule?
   ☐ yes ☑ no

2. If yes, please briefly describe available, reasonable alternative(s) and the reasons for rejecting those alternatives in favor of the proposed rule. (Please see §25-43-4.104 for factors you must consider.)

C. Data and Methodology

1. Please briefly describe the data and methodology you used in making the estimates required by this form.

Board Fee analysis out of MAGIC system

D. Public Notice

1. Where, when, and how may someone present their views on the proposed rule and request an oral proceeding on the proposed rule if one is not already scheduled?

   Public Notice made November 14, 2025

SIGNATURE	TITLE Executive Director
DATE November 13, 2025	PROPOSED EFFECTIVE DATE OF RULE Temporary - January 1, 2026. Proposed - ASAP