

**CERTIFICATE**

**STATE OF WISCONSIN  
DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES**

*I, Kevyn Radcliffe, Administrative Rules Coordinator, Division of Policy Development in the Wisconsin Department of Safety and Professional Services and custodian of the official records of the Accounting Examining Board, do hereby certify that the annexed rules related to reciprocal credentials for service members, former service members, or their spouses, were duly approved and adopted by the Accounting Examining Board.*

*I further certify that said copy has been compared by me with the original on file in this office and that the same is a true copy thereof, and of the whole of such original.*

*IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal of the board at 4822 Madison Yards Way, Madison, Wisconsin this 9th day of June, 2021.*

*Kevyn Radcliffe*

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*Kevyn Radcliffe, Administrative Rules  
Coordinator  
Division of Policy Development  
Department of Safety & Professional Services*

STATE OF WISCONSIN  
ACCOUNTING EXAMINING BOARD

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IN THE MATTER OF RULEMAKING : ORDER OF THE  
PROCEEDINGS BEFORE THE : ACCOUNTING EXAMINING BOARD  
ACCOUNTING EXAMINING BOARD : ADOPTING RULES  
: (CLEARINGHOUSE RULE 20-042)  
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ORDER

An order of the Accounting Examining Board to amend subch. II (title) of ch. Accy 3 and 3.102 (title) and create Accy 3.103, relating to reciprocal credentials for service members, former service members, and their spouses.

Analysis prepared by the Department of Safety and Professional Services.

ANALYSIS

**Statutes interpreted:**

Section 440.09, Stats.

**Statutory authority:**

Sections 15.08 (5) (b) and 440.09 (5), Stats.

**Explanation of agency authority:**

Section 15.08 (5) (b), Stats., provides an examining board “shall promulgate rules for its own guidance and for the guidance of the trade or profession to which it pertains. . .”

Section 440.09 (5), Stats., states that “[t]he department or credentialing board, as appropriate, may promulgate rules necessary to implement this section.”

**Related statute or rule:**

Section 440.09, Stats., specifies the requirements for issuing reciprocal credentials to service members, former service members, and the spouses of service members and former service members.

**Plain language analysis:**

The rule creates a provision to implement s. 440.09, Stats., as created by 2019 Wisconsin Act 143. Section 440.09, Stats., specifies the requirements for issuing reciprocal credentials to service members, former service members, and the spouses of service members and former service members.

**Summary of, and comparison with, existing or proposed federal regulation:**

None.

## **Comparison with rules in adjacent states:**

### **Illinois:**

The Illinois Statutes provide for the expedited licensure of service members and their spouses (20 ILCS 5/5-715). “Service member” includes a person whose active duty service concluded within the 2 years preceding application for licensure. A license issued to a service member or the spouse of a service member may be renewed.

### **Iowa:**

Rules of the Professional Licensing and Regulation Bureau of the Iowa Department of Commerce provide for the expedited reciprocal licensure of a veteran or a spouse of an active duty service member (193 IAC 193.14.3). A reciprocal license issued to a veteran or a spouse of an active duty service member may be renewed.

### **Michigan:**

The Michigan Statutes provide for temporary licensure of the spouse of an active duty service member (MCL 339.213). A temporary license is valid for 6 months and may be renewed for one additional 6-month term if it is determined the licensee continues to meet the requirements for temporary licensure and needs additional time to fulfill the requirements for initial licensure.

### **Minnesota:**

The Minnesota Statutes provide for temporary licensure of an individual who is an active duty military member, the spouse of an active duty military member, or a veteran who has left service in the 2 years preceding the date of license application (2019 Minnesota Statutes, Section 197.4552). A temporary license allows a qualified individual to perform regulated professional services for a limited length of time as determined by the applicable licensing board. During the temporary license period, the individual must complete the full application procedure as required by applicable law.

## **Summary of factual data and analytical methodologies:**

The rules were developed by reviewing the provisions of s. 440.09, Stats., as created by 2019 Wisconsin Act 143, and obtaining input and feedback from the Accounting Examining Board.

## **Fiscal estimate and economic impact analysis:**

The fiscal estimate and economic impact analysis are attached.

## **Analysis and supporting documents used to determine effect on small business or in preparation of economic impact analysis:**

The rules were posted for a period of 14 days to solicit public comment on economic impact, including how the rules may affect businesses, local government units, and individuals. No comments were received.

**Effect on small business:**

These rules do not have an economic impact on small businesses, as defined in s. 227.114 (1), Stats. The Department's Regulatory Review Coordinator, Dan Hereth, may be contacted by calling (608) 267-2435.

**Agency contact person:**

Jon Derenne, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, P.O. Box 8366, Madison, Wisconsin 53708-8366; telephone 608-266-0955; email at [DSPSAdminRules@wisconsin.gov](mailto:DSPSAdminRules@wisconsin.gov).

**Place where comments are to be submitted and deadline for submission:**

Comments may be submitted to Jon Derenne, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, 4822 Madison Yards Way, P.O. Box 8366, Madison, WI 53708-8366, or by email to [DSPSAdminRules@wisconsin.gov](mailto:DSPSAdminRules@wisconsin.gov). Comments must be received on or before the public hearing to be held at 9:00 AM on December 2, 2020 to be included in the record of rule-making proceedings.

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TEXT OF RULE

SECTION 1. Subchapter II (title) of ch. Accy 3 is amended to read:

**Subchapter II - Certification by Endorsement and Reciprocity**

SECTION 2. Accy 3.102 (title) is amended to read:

**Accy 3.102 (title) Citizenship and residency qualifications for endorsement.**

SECTION 3. Accy 3.103 is created to read:

**Accy 3.103 Reciprocal credentials for service members, former service members, and their spouses.** A reciprocal certified public accountant certificate shall be granted to a service member, former service member, or the spouse of a service member or former service member who the board determines meets all of the requirements under s. 440.09 (2), Stats. Subject to s. 440.09 (2m), Stats., the board may request verification necessary to make a determination under this section.

SECTION 4. EFFECTIVE DATE. The rules adopted in this order shall take effect on the first day of the month following publication in the Wisconsin Administrative Register, pursuant to s. 227.22 (2) (intro.), Stats.

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(END OF TEXT OF RULE)

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Dated June 9, 2021



Chairperson