



# 2025 South Dakota Legislature

## Senate Bill 32

### ENROLLED

AN ACT

**ENTITLED An Act to revise amounts for licensing fees for the practice of accountancy.**

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

**Section 1. That § 36-20B-12 be AMENDED:**

**36-20B-12.** The board may promulgate rules, in accordance with chapter 1-26, governing the board's administration and enforcement of this chapter and the conduct of licensees in the following matters:

- (1) Rules governing the board's meetings and the conduct of the board's business;
- (2) Rules of procedure governing the conduct of investigations and hearings by the board;
- (3) Rules specifying the fees for firm permits and certificates, educational and experience qualifications required for the issuance of certificates, the date for renewal of firm permits and certificates, and the continuing professional education required for renewal of certificates. The fee for issuance or renewal of a certificate may not exceed one hundred dollars;
- (4) Rules of professional conduct to control the quality and integrity of the practice of public accountancy by licensees, covering the following areas:
  - (a) Independence, integrity, and objectivity;
  - (b) Competence and technical and professional standards;
  - (c) Responsibilities to the public; and
  - (d) Responsibilities to clients;
- (5) Rules governing the manner and circumstances of use of the titles certified public accountant and CPA by holders of certificates who do not practice public accountancy, as provided for in this chapter;

- (6) Rules specifying procedures and fees, not to exceed one hundred dollars, for the registration of certificate holders who do not practice public accountancy, as provided for in this chapter;
- (7) Rules governing the manner and circumstances of use of the titles public accountant and PA by holders of licenses issued under prior law who do not practice public accountancy, as provided for in this chapter;
- (8) Rules specifying procedures and fees, not to exceed one hundred dollars, for the registration of license holders who do not practice public accountancy, as provided for in this chapter;
- (9) Rules regarding peer review pursuant to this chapter;
- (10) Rules specifying peer review administrative fees, not to exceed one hundred twenty-five dollars, plus seventy-five dollars for a peer review form filed late;
- (11) Rules specifying procedures and fees, not to exceed one hundred dollars, for required peer review documentation filed late;
- (12) Rules specifying fees for examination and reexamination, not to exceed four hundred fifty dollars per section of the examination or reexamination, and issuance of a certificate, not to exceed one hundred dollars;
- (13) Rules specifying the procedures and fees, not to exceed one hundred dollars for each owner, plus one hundred dollars for the firm practicing public accountancy in this state, for initial issuance or renewal of a firm permit. Any fee promulgated by rule pursuant to this subdivision may be a flat fee or tier based;
- (14) Rules governing the application and fees for:
  - (a) A modification of a disciplinary action, not to exceed one thousand dollars;
  - (b) A reissue of a certificate, not to exceed one hundred dollars; and
  - (c) A firm permit, not to exceed one hundred dollars for each owner, plus one hundred dollars for the firm practicing public accountancy in this state.Any fee promulgated by rule pursuant to this subdivision may be a flat fee or tier based;
- (15) Rules governing the methods, eligibility, and requirements for applying for examination and reexamination;
- (16) Rules specifying procedures and fees for the late renewal of certificates, not to exceed one hundred dollars, and firm permits, not to exceed one hundred dollars for each owner, plus one hundred dollars for the firm practicing public accountancy in this state. Any fee promulgated by rule pursuant to this subdivision may be either a flat fee or tier based;

- (17) Rules specifying procedures and fees, not to exceed fifty dollars, for replacement of a certificate or permit;
- (18) Rules specifying methods and requirements for conducting the examination;
- (19) Rules specifying methods, eligibility, and requirements of applying for a certificate;
- (20) Rules specifying procedures and fees for the:
  - (a) Late filing of a certificate based on substantial equivalency, not to exceed one hundred dollars;
  - (b) Late issuance of certificates, not to exceed one hundred dollars; and
  - (c) Late filing of firm permits, not to exceed one hundred dollars for each owner, plus one hundred dollars for the firm practicing public accountancy in this state.

Any fee promulgated by rule pursuant to this subdivision may be a flat fee or tier based;

- (21) Rules defining active and inactive status of both certificate and public accountant license holders who are not practicing public accountancy; and
- (22) Rules specifying procedures and fees, not to exceed one hundred dollars, on substantial equivalency.

**Section 2. That § 36-20B-17 be AMENDED:**

**36-20B-17.** The board may charge, or provide for a third-party administering the examination or reexamination to charge, each applicant a fee for the examination or reexamination.

**Section 3. That § 36-20B-37 be AMENDED:**

**36-20B-37.** The board may charge a fee, which may be either a flat fee or tier based, for each application for initial issuance or renewal of a permit.

An Act to revise amounts for licensing fees for the practice of accountancy.

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I certify that the attached Act originated in the:

Senate as Bill No. 32

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 32  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

\_\_\_\_\_

Received at this Executive Office  
this \_\_\_\_\_ day of \_\_\_\_\_,

2025 at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 2025

\_\_\_\_\_  
Governor

**STATE OF SOUTH DAKOTA,**

ss.

Office of the Secretary of State

Filed \_\_\_\_\_, 2025  
at \_\_\_\_\_ o'clock \_\_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State