

**17-12-306. Examination fees.**

(a) The Arkansas State Board of Public Accountancy shall charge a fee to each applicant applying to sit for the examination. In the board's discretion, the fee for a first-time applicant may be greater than the fee charged for reexamination.

(b) The board shall also charge a fee to each applicant for the administration of the examination. The board may in its discretion contract with a third party to assist in the administration of the examination. In such an event, the fee charged by the third party may be charged to and paid by the applicant.

(c) The fees to be paid by each applicant pursuant to this section shall be determined by the board, taking into account the approximate cost of processing the applications and administering the examination. In setting the fees, the board may also take into account additional costs to comply with the Americans with Disabilities Act and may establish a reserve for such purposes.

(d) The applicable fees payable pursuant to this section shall be paid by the applicant at the time he or she applies for examination or reexamination.

**History.** Acts 1975, No. 160, § 3; 1979, No. 432, § 2; A.S.A. 1947, § 71-613; Acts 1997, No. 242, § 5; 1999, No. 180, § 16.