



## Board of Accountancy

August 11, 2025

Ms. Liz Fordahl  
Assistant Code Revisor  
North Dakota Legislative Council  
State Capitol  
600 East Boulevard, 2nd Floor  
Bismarck, ND 58505-0360

Dear Ms. Fordahl:

The Notice of Intent to Amend Administrative Rules and a copy of the proposed rules are enclosed as required by N.D.C.C. § 28-32-10(1).

Sincerely,

Mandy Harlow-Executive Director  
North Dakota Board of Accountancy

Enclosure

## FULL NOTICE OF INTENT TO AMEND ADMINISTRATIVE RULES

TAKE NOTICE that the North Dakota Board of Accountancy will hold a public hearing to address proposed amendments to N.D. Admin. Code title 3 (Board of Accountancy Rules) at 10:00 am on Monday September 8 2025, at Brady Martz, 401 Demers Ave. STE 300., Grand Forks ND. The purpose of the proposed amendment is to implement changes in statute, as well as rules and changes to keep the board's practices and procedures current. The proposed amendment addresses the accounting concentration definition as it relates to internship credit hours; allowing employee stock ownership plans; language regarding eligibility for retirement and inactive status; and the removal of foreign residency as an exception to continuing education requirements.

The proposed amendment is not expected to have an impact on the regulated community in excess of \$50,000.

The proposed amendment implements House Bill Number 1156, enacted during the most recent regular legislative session concerning changes to section 43-02.2-06(3) and the creation of section 43-02.2-06.1 of the North Dakota Century Code, relating to firm ownership and allowing employee stock ownership plans.

The proposed rules may be reviewed at the office of North Dakota State Board of Accountancy, 1407 24<sup>th</sup> Ave S. STE 217, Grand Forks ND or on its website [www.ndsba.nd.gov](http://www.ndsba.nd.gov). A copy of the proposed rules and/or a regulatory analysis may be requested by writing the above address, e-mailing [mandyharlow@nd.gov](mailto:mandyharlow@nd.gov) or calling 800-532-5904. Written or oral comments on the proposed rules sent to the above address or telephone number and received by September 19, 2025 will be fully considered.

If you plan to attend the public hearing and will need special facilities or assistance relating to a disability, please contact the North Dakota Board of Accountancy at the above telephone number or address at least five days prior to the public hearing.

Dated this 11<sup>th</sup> day of August 2025.

Mandy Harlow  
Executive Director  
North Dakota State Board of Accountancy