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BUSINESS AND PROFESSIONS CODE - BPC

DIVISION 3. PROFESSIONS AND VOCATIONS GENERALLY [5000 - 9998.11] (*Heading of Division 3 added by Stats. 1939, Ch. 30.)*

CHAPTER 1. Accountants [5000 - 5158] (*Chapter 1 repealed and added by Stats. 1945, Ch. 1353.)*

ARTICLE 8. Revenue [5130 - 5134] (*Article 8 heading repealed and added by Stats. 1959, Ch. 310.)*

5130. The board shall charge and collect a fee from each applicant for the certificate of certified public accountant. The fee shall accompany the application, which must be made on a form provided by the board.

(Amended by Stats. 2018, Ch. 422, Sec. 3. (SB 1492) Effective January 1, 2019.)

5131. (a) The board may charge and collect an application fee and an examination fee from each applicant. The applicable fees shall accompany the application which shall be made on a form provided by the board.

(b) Notwithstanding any other provision of this chapter, the board may authorize an organization specified by the board pursuant to Section 5082.1 to receive directly from applicants payment of the examination fees charged by that organization as payment for examination materials and services.

(Amended by Stats. 2003, Ch. 807, Sec. 14. Effective January 1, 2004.)

5132. (a) All moneys received by the board under this chapter from any source and for any purpose and from a temporary license issued under Section 115.6 shall be accounted for and reported monthly by the board to the Controller and at the same time the moneys shall be remitted to the State Treasury to the credit of the Accountancy Fund.

(b) The secretary-treasurer of the board shall, from time to time, but not less than once each fiscal year, prepare or have prepared on their behalf, a financial report of the Accountancy Fund that contains information that the board determines is necessary for the purposes for which the board was established.

(c) The report of the Accountancy Fund, which shall be published pursuant to Section 5008, shall include the revenues and the related costs from examination, initial licensing, license renewal, citation and fine authority, and cost recovery from enforcement actions and case settlements.

(Amended by Stats. 2021, Ch. 693, Sec. 6. (AB 107) Effective January 1, 2022.)

5133. All money in the Accountancy Fund is hereby appropriated to the California Board of Accountancy to carry out the provisions of this chapter. Each member of the board and each member of a committee shall receive a per diem and expenses as provided in Section 103.

(Amended by Stats. 1999, Ch. 657, Sec. 29. Effective January 1, 2000.)

5134. The amount of fees prescribed by this chapter is as follows:

(a) The fee to be charged to each applicant for the certified public accountant examination shall be fixed by the board at an amount not to exceed six hundred dollars (\$600). The board may charge a reexamination fee not to exceed seventy-five dollars (\$75) for each part that is subject to reexamination.

(b) The application fee to be charged to each applicant for issuance of a certified public accountant certificate shall be fixed by the board at an amount not to exceed seven hundred dollars (\$700).

(c) After June 30, 2024, the fee to be charged to each applicant for registration as a partnership or professional corporation shall not be less than two hundred fifty dollars (\$250) and shall not exceed two thousand dollars (\$2,000).

(d) (1) The biennial renewal fee for a certified public accountant to engage in the practice of public accountancy, as specified in Section 5070, shall be three hundred forty dollars (\$340) for permits expiring after June 30, 2024.

(2) The biennial renewal fee for a certified public accountant to engage in the practice of public accountancy, as specified in Section 5070, shall be four hundred dollars (\$400) for permits expiring after June 30, 2026.

(e) (1) The biennial renewal fee for a partnership or professional corporation shall be four hundred dollars (\$400) for permits expiring after June 30, 2024.

(2) The biennial renewal fee for a partnership or professional corporation shall be five hundred twenty dollars (\$520) for permits expiring after June 30, 2026.

(f) If the board has unencumbered funds in an amount that is equal to more than the board's operating budget for the next two fiscal years, the board may fix the biennial renewal fees by regulation at an amount less than those identified in subdivision (d) for certified public accountants and subdivision (e) for partnerships and professional corporations.

(g) The application fee to be charged to each applicant for a retired status license, as described in Section 5070.1, shall be fixed by the board at an amount not to exceed two hundred fifty dollars (\$250).

(h) The application fee to be charged to each applicant for restoration of a license in a retired status to an active status pursuant to subdivision (f) of Section 5070.1 shall be fixed by the board at an amount not to exceed one thousand dollars (\$1,000).

(i) The delinquency fee shall be 50 percent of the accrued renewal fee.

(j) The initial permit fee is an amount equal to the renewal fee in effect on the last regular renewal date before the date on which the permit is issued, except that, if the permit is issued one year or less before it will expire, then the initial permit fee is an amount equal to 50 percent of the renewal fee in effect on the last regular renewal date before the date on which the permit is issued. The board may, by regulation, provide for the waiver or refund of the initial permit fee where the permit is issued less than 45 days before the date on which it will expire.

(k) The fee to be charged for the certification of documents evidencing passage of the certified public accountant examination, the certification of documents evidencing the grades received on the certified public accountant examination, or the certification of documents evidencing licensure shall be twenty-five dollars (\$25).

(l) The board shall fix the fees in accordance with the limits of this section and any increase in a fee fixed by the board shall be pursuant to regulation duly adopted by the board in accordance with the limits of this section.

(m) It is the intent of the Legislature that, to ease entry into the public accounting profession in California, any administrative cost to the board related to the certified public accountant examination or issuance of the certified public accountant certificate that exceeds the maximum fees authorized by this section shall be covered by the fees charged for the biennial renewal of the permit to practice.

(Amended by Stats. 2023, Ch. 723, Sec. 20.5. (SB 816) Effective January 1, 2024.)