



OFFICE OF LEGISLATIVE SERVICES
ADMINISTRATIVE RULES
STATE HOUSE ANNEX
25 CAPITOL STREET, ROOM 234
CONCORD, NH 03301

Rulemaking Notice Form

Notice Number: 2026-48

Rule Number: Plc 314

1. **Agency:** Office of Professional Licensure and Certification
7 Eagle Square
Concord, NH 03301
2. **RSA Authority:** RSA 310:6, I
3. **Federal Authority:** N/A
4. **Action(s):** Adoption
5. **Short Title:** Retired Status
6. **(a) Summary of what the rule says and of any proposed amendments including whether the rule implements a state statute for the first time:**

This proposal adopts new Part Plc 314 to implement RSA 309-B:7-a, effective July 7, 2025, establishing a process by which individuals who currently hold, or have held a New Hampshire certified public accountant (CPA) license may apply for honorific retired status. The rule specifies the information required in an application for retired status, including verification that the applicant is at least 55 years of age, previously or currently held a New Hampshire CPA license, was certified in good standing at the time the applicant last held a license, and requires a declaration that the applicant is not practicing public accounting in any jurisdiction. The rule also requires submission of the applicable fee pursuant to Plc 1002.01.

This rule implements RSA 309-B:7-a for the first time by establishing the application process for retired status under that statute.

6. **(b) Brief description of the groups affected:**

This rule affects individuals who currently hold or previously held a license as a certified public accountant (CPA) in New Hampshire and who seek to obtain honorific retired status pursuant to RSA 309-B:7-a.

6. (c) Specific section or sections of state statute or federal statute or regulation which the rule is intended to implement:

Rule	State Statute(s) Implemented
Plc 314.01	RSA 309-B:7-a; RSA 310:6, I

7. Contact person for copies and questions including requests to accommodate persons with disabilities:

Name: Chantell Wheeler	Title: Rules Administrator
Address: OPLC 7 Eagle Square Concord, NH 03301	Phone Number: (603) 271-8311
	FAX Number:
	Email: oplc-rules@oplc.nh.gov

8. Deadline for submission of materials in writing or, if practicable for the agency, in the electronic format specified:

Monday, March 30, 2026

Fax
 Email Oplc-rules@oplc.nh.gov
 Other

9. Public hearing scheduled for:

Date: Monday, March 23 2026

Time: 2:00 PM

Place: Office of Professional Licensure and Certification

7 Eagle Square
Concord, NH 03301

Electronic Access, if applicable: N/A

10. Fiscal Impact Statement (Prepared by Legislative Budget Assistant):

FIS #: 26:031, dated: 2026-02-17

1. Comparison of the costs of the proposed rule(s) to the existing rule(s):

Not applicable as these are new rules. The proposed rules will increase Office of Professional Licensure and Certification (OPLC) revenue and increase costs to citizens.

2. Cite the Federal mandate. Identify the impact on state funds:

No federal mandate, no impact on state funds.

3. Cost and benefits of the proposed rule(s):

These rules create a new status type (as opposed to a license type) for which the OPLC charges the fee applicable to Plc 1002.01. However, the fee in Plc 1002.01 has yet to be established and therefore the fiscal impact is uncertain due to unknown request volume and the unknown fee. The OPLC expects the impact to be under \$10,000 per year (to the OPLC Fund), as existing staff and software already handle Board of Accountancy applications. Any expenditure is expected to be offset by fee revenue.

A. To State general or State special funds:

See #3 above. There will be no direct impact on the State General Fund and only an impact to the OPLC Fund.

B. To State citizens and political subdivisions:

See #3 above. To the extent citizens who are retired accountants apply for the new retired status type they will experience a cost increase due to the application fee.

No impact to political subdivisions.

C. To independently owned businesses:

None.

11. Statement Relative to Part I, Article 28-a of the N.H. Constitution:

There are no costs associated with these rules, and these rules do not apply to political subdivisions. These rules do not mandate or assign any new, expanded, or modified programs or responsibilities to any political subdivision in such a way as to necessitate additional local expenditures, and therefore, do not violate Part I, Article 28-a of the N.H. Constitution.