



Statement of Basis and Purpose

The statutory basis and rulemaking authority of the State Board of Accountancy to make revisions to the Board's rules, is pursuant to sections 12-20-204, 12-100-105(1)(b), and 24-4-103, C.R.S.

The purpose of the adopted revisions to the State Board of Accountancy's Rule 1.2 is to reduce administrative burden and to conform with the language used in the majority of other states; Rule 1.5, to correct an incorrect rule reference; and Rule 1.11, to implement Colorado Senate Bill 20-007 (*Concerning treatment for substance use disorders*).

