



FISCAL NOTE

House Bill 59

Committee: Fiscal Responsibility and
Economic Development

Sponsor: Representative Kerry Underwood

Analyst: Hunter Lapp

Date: 01/21/2026

House Bill 59 as passed the House of Representatives would reduce the expenses of the State Board of Public Accountancy by approximately \$5,000 for any change in the administrative rules for professional conduct proposed by the board by allowing the board to email the change to registered public accountants, instead of sending notice by mail, as provided by current law. This bill could further reduce the expenses of the board by an undetermined amount dependent on any savings from allowing the board to send notice of charges issued by the board by email, instead of sending notice by mail, as provided by current law.