

# CREATING THE CODE OF ARKANSAS RULES

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# Creating the Code of Arkansas Rules

Three components to the codification project

- Codification of the rules themselves
- Creation of a public facing code
- Creation of an electronic rule filing portal



# Creating the Code of Arkansas Rules

Pursuant to Acts 2019, No. 662, § 5, codified at Arkansas Code § 25-15-218, the Bureau of Legislative Research:

- Will take the latest versions of an agency's promulgated rules and convert them into the style and format of the Code of Arkansas Rules (CAR)
- Shall not make any substantive changes to a rule during codification



# Creating the Code of Arkansas Rules

## Notable Challenges

### 1. Enormity of Project

- More than 1,000 rules in Arkansas, encompassing around 40,000 pages

### 2. Moving Target

- Rules are not static
- Once a draft is complete, we may have to revisit it several times due to amendments

### 3. After the Fact Codification

- Rules are legal documents that have been through a legal process
- Leaving the substance of a rule intact through the codification process is sacrosanct



# Creating the Code of Arkansas Rules

Acts 2019, No. 662

- Prohibits BLR from making any changes to the substance or meaning of a rule
- Requires BLR to consult with an agency when codifying a rule
- Publish the CAR online as a free searchable database
- Once the CAR goes live, requires agencies to draft their rules consist with CAR style



# Creating the Code of Arkansas Rules

Acts 2019, No. 662

- Gave BLR the same revision authority related to the CAR that the Arkansas Code Revision Commission has to the Arkansas Code under Arkansas Code § 1-2-303(d)(1)



# Creating the Code of Arkansas Rules

Acts 2019, No. 662

- This authority under § 1-2-303(d)(1) includes:
  - Renumbering and redesignating existing sections and subsections of current rules into the style and format of the CAR
  - Changing internal reference numbers to agree with the renumbered and redesignated sections and subsections
  - Correcting spelling, punctuation, and manifest typographical and grammatical errors
  - Correcting the titles of laws
  - Making technical corrections such as updates to website addresses, physical address, telephone numbers, and contact information



# Creating the Code of Arkansas Rules

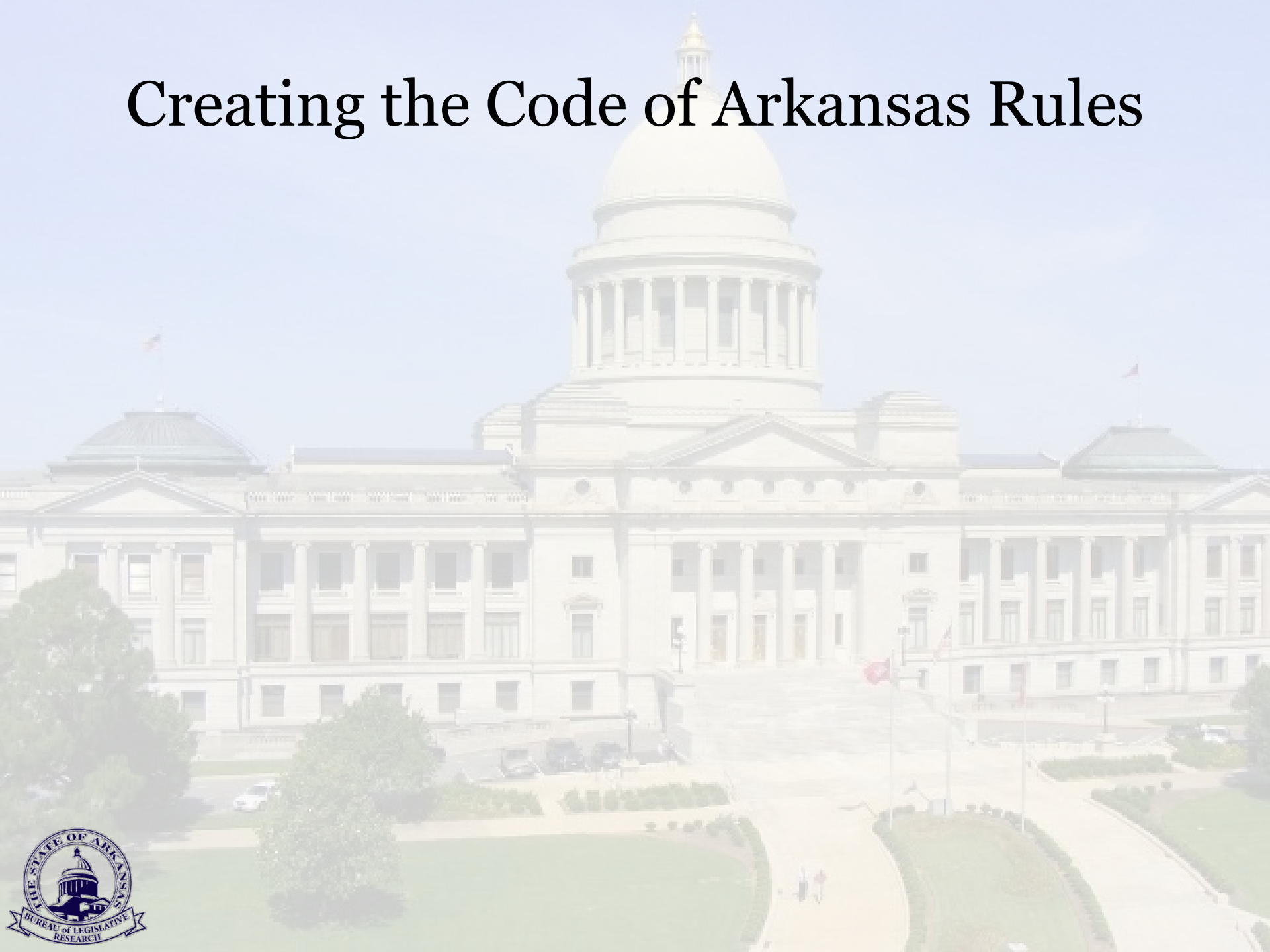
Acts 2019, No. 662

- This authority under § 1-2-303(d)(1) includes:
  - Changing capitalization for purposes of uniformity and style
  - Alphabetizing definitions and make other changes to definitions sections to conform to the style of the CAR
  - Changing gender-specific language to gender-neutral language
  - Correcting inaccurate references to funds, titles of officers, government entities, and other entities





# Creating the Code of Arkansas Rules



# Creating the Code of Arkansas Rules

## 6.2 DISCLOSURE OF STATE OF LICENSURE BY INDIVIDUALS OR FIRMS WITH PRACTICE PRIVILEGES

(a) Individuals or firms practicing public accounting in Arkansas or practicing public accounting for a client with its home office in Arkansas while exercising a practice privilege shall not make any representation tending to falsely indicate that the individual or firm is licensed under A.C.A. §§ 17-12-301, 17-12-308 or 17-12-401. Such individuals or firms may truthfully identify themselves as licensed in any jurisdiction in which they hold a valid, active, unexpired license to practice as certified public accountants. For example, a practitioner could not use the term “Arkansas CPA” or otherwise state or infer licensure in Arkansas, but if true the individual or firm could use titles such as “CPA or firm licensed in Texas” or “Oklahoma CPA”. Such individuals or firms could also use cards, stationery or similar materials with the title “CPA” as long as the materials reflect the individual’s or firm’s principal place of business outside of Arkansas. Such individuals could also truthfully state that they are CPAs practicing under a practice privilege.

(b) Firms and individuals practicing public accounting in Arkansas shall provide, upon a client’s or prospective client’s request, accurate information on the state or states of licensure, principal place of business, contact information, and manner in which licensure status can be verified.



# Creating the Code of Arkansas Rules

## **17 CAR § 236-502. Disclosure of state of licensure by individuals or firms with practice privileges.**

(a)(1) Individuals or firms practicing public accounting in Arkansas or practicing public accounting for a client with its home office in Arkansas while exercising a practice privilege shall not make any representation tending to falsely indicate that the individual or firm is licensed under Arkansas Code §§ 17-12-301, 17-12-308, or 17-12-401.

(2) Such individuals or firms may truthfully identify themselves as licensed in any jurisdiction in which they hold a valid, active, unexpired license to practice as certified public accountants.

(3)(A) For example, a practitioner could not use the term “Arkansas CPA” or otherwise state or infer licensure in Arkansas but, if true, the individual or firm could use titles such as “CPA or firm licensed in Texas” or “Oklahoma CPA”.

(B) Such individuals or firms could also use cards, stationery, or similar materials with the title “CPA” as long as the materials reflect the individual’s or firm’s principal place of business outside of Arkansas.

(C) Such individuals could also truthfully state that they are CPAs practicing under a practice privilege.

(b) Firms and individuals practicing public accounting in Arkansas shall provide, upon a client’s or prospective client’s request, accurate information on:

- (1) The state or states of licensure;
- (2) Principal place of business;
- (3) Contact information; and
- (4) Manner in which licensure status can be verified.

**Authority.** Arkansas Code § 17-12-203.

**Codification Notes.** The acronym “CPA” refers to certified public accountant.



# Creating the Code of Arkansas Rules

## Drafting to CAR Style

- Once the CAR goes live agencies will be required to draft in the style of the CAR
- BLR will hold extensive training sessions on drafting to the style of the CAR and using the electronic rule filing portal in Fall 2024



# Creating the Code of Arkansas Rules

## What's Left to Do

- Finish codifying rules
  - Currently about 90% complete
- Revise completed drafts if rule has been amended
- Upload codified rules to public-facing code
- Finish electronic filing portal
  - User testing of portal
- Quality control review of code
- Train rule drafters on how to draft to the style of the code
- Train agency personnel on how to use portal



# Creating the Code of Arkansas Rules

## Post-Project Process Flow

- Pre-review for style
  - Agencies will submit through portal rule draft for a style pre-review
- Filing of rule to start promulgation process
  - BLR will push rule filings through portal to SOS
- After approval of rule, revise rule to meet style
- Publishing revised or new rule to or remove repealed rule from code by effective date

