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# Arizona Administrative REGISTER

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Volume 32, Issue 4

~ Administrative Register Contents ~

January 23, 2026

Information ..... 242

Rulemaking Guide/Information..... 243

**RULES AND RULEMAKING**

**Proposed Rulemaking, Notices of**

        2 A.A.C. 20 Citizens Clean Elections Commission ..... 245

**Proposed Expedited Rulemaking, Notices of**

        4 A.A.C. 1 Board of Accountancy ..... 249

**Exempt Rulemaking, Notices of**

        12 A.A.C. 4 Game and Fish Commission ..... 256

**OTHER AGENCY NOTICES**

**Docket Opening, Notices of Rulemaking**

        2 A.A.C. 20 Citizens Clean Elections Commission ..... 266

        4 A.A.C. 1 Board of Accountancy ..... 267

**Ombudsman, Notices of Agency**

        Board of Physical Therapy ..... 269

        Board of Psychologist Examiners ..... 269

**INDEXES**

    Register Index Ledger ..... 270

    Register Page Guide for 2026 - Volume 32..... 271

    Rulemaking Activity, Cumulative Index for 2026 ..... 272

    Other Notices and Public Records, Cumulative Index for 2026 ..... 273

**CALENDAR/DEADLINES**

    Rules Effective Dates Calendar..... 274

    Register Publishing Deadlines..... 276

**GOVERNOR'S REGULATORY REVIEW COUNCIL**

    Governor's Regulatory Review Council Deadlines ..... 277

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## From the Publisher

### ABOUT THIS PUBLICATION

The authenticated pdf of the *Administrative Register* (A.A.R.) posted on the Office of the Secretary of State's website is the official published version for rulemaking activity in the state of Arizona. The *Register* is published weekly by issue number, every Friday by the Administrative Rules Division.

The *Register* is cited by volume and page number. Volumes are published by calendar year. Page numbering continues in each weekly issue.

The *Register* contains notices of docket openings, proposed, final, emergency, expedited, exempt, and terminated rules as defined in Arizona Revised Statutes known as the Arizona Administrative Procedure Act (APA), A.R.S. Title 41, Chapter 6, Articles 1 through 10. Other "notice only" filings are published in the *Register* which includes Informal Public Meetings on an Open Rulemaking Docket, Formal Rulemaking Advisory Committees, Public Information, Oral Proceedings, Public Hearings, Public Meetings, Agency Guidance Documents, Substantive Policy Statements, Proposed Delegation Agreements, Final Delegation Agreements, and Agency Ombudsman.

### ABOUT AMENDMENTS TO RULES

Rulemaking is defined in the APA. Rules can be made (all new text); amended (changed) or repealed (removed) as codified in the *Arizona Administrative Code*; or renumbered (moving rules to a different Section number). New rules published in the *Register*, whether proposed or made as a final rule, are underlined; repealed rules (text being removed), is stricken.

### ABOUT THE TABLE OF CONTENTS

On the cover: Each agency is assigned a Chapter in the *Arizona Administrative Code* under a specific Title. Titles represent broad subject areas. The Title number is listed first; with the acronym A.A.C., which stands for the *Arizona Administrative Code*; following the Chapter number and Agency name, then program name. For example, the Secretary of State has rules on rulemaking in Title 1, Chapter 1 of the *Arizona Administrative Code*. The citation for this Chapter is 1 A.A.C. 1, Secretary of State, Rules and Rulemaking.

### ABOUT FILE NUMBERS

Notices filed in the Division are assigned a file number. This number is enclosed in brackets and located at the top right of the published documents in the *Register*. Original filed notices are available in pdf for free. For a copy, contact our Division with the file number.

### ABOUT THE ADMINISTRATIVE CODE

The *Arizona Administrative Code* (A.A.C) contains codified text of rules. When published, the underling and striking of text in notices as published in the *Register* are removed. The codified rules have either been approved by the Governor's Regulatory Review Council or Attorney General as prescribed under the APA. The *Code* also contains rules exempt from the rulemaking process, and emergency rules. The authenticated pdf of *Code* Chapters posted on the Office of the Secretary of State's website are the official published version of rules in the A.A.C. The *Code* is posted online for free.

## Arizona Administrative **REGISTER**

**January 23, 2026**

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Adrian Fontes

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This publication is available online for  
free at [www.azsos.gov](http://www.azsos.gov).

**ADMINISTRATIVE CODE**  
The *Arizona Administrative Code* is  
available online at [www.azsos.gov](http://www.azsos.gov).

**PUBLICATION DEADLINES**  
Publication dates are published in the  
back of the *Register*. These dates  
include file submittal dates with a  
three-week turnaround from filing to  
published document.

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# How to Participate in Rulemaking

## Review Published Notices

Review notices published in the *Arizona Administrative Register*.

The Preamble at the beginning of a notice contains information about the rulemaking and provides agency justification and regulatory intent. Agency contact information is published in the Preamble for those interested in participating in the rulemaking process.

The Preamble includes reference to the specific statutes authorizing the agency to make the rule, an explanation of the rule, reasons for proposing the rule, and the preliminary Economic Impact Statement.

## Agency Contact Lists

Many agencies maintain stakeholder lists to contact those interested in proposed changes to rules. Check an agency's website and its newsletters for information about notices, oral proceedings, and meetings.

Feel like a change should be made to a rule and an agency has not proposed changes? You can petition an agency to make, amend, or repeal a rule. The agency must respond to the petition. Refer to A.R.S. § 41-1033 for more information.

## Attend a Public Meeting

Attend a public meeting, known as an oral proceeding, being conducted by the agency on a Notice of Proposed Rulemaking.

A proceeding may be listed in the Preamble of a Notice of Proposed Rulemaking or an agency may inform the public of the meeting in a Notice of Oral Proceeding. Attend the meeting and be prepared to speak and comment.

An agency may not have a public meeting scheduled on the Notice of Proposed Rulemaking. If not, you may request the agency schedule a proceeding. This request must be put in writing within 30 days after the published Notice of Proposed Rulemaking.

Refer to information in the Preamble.

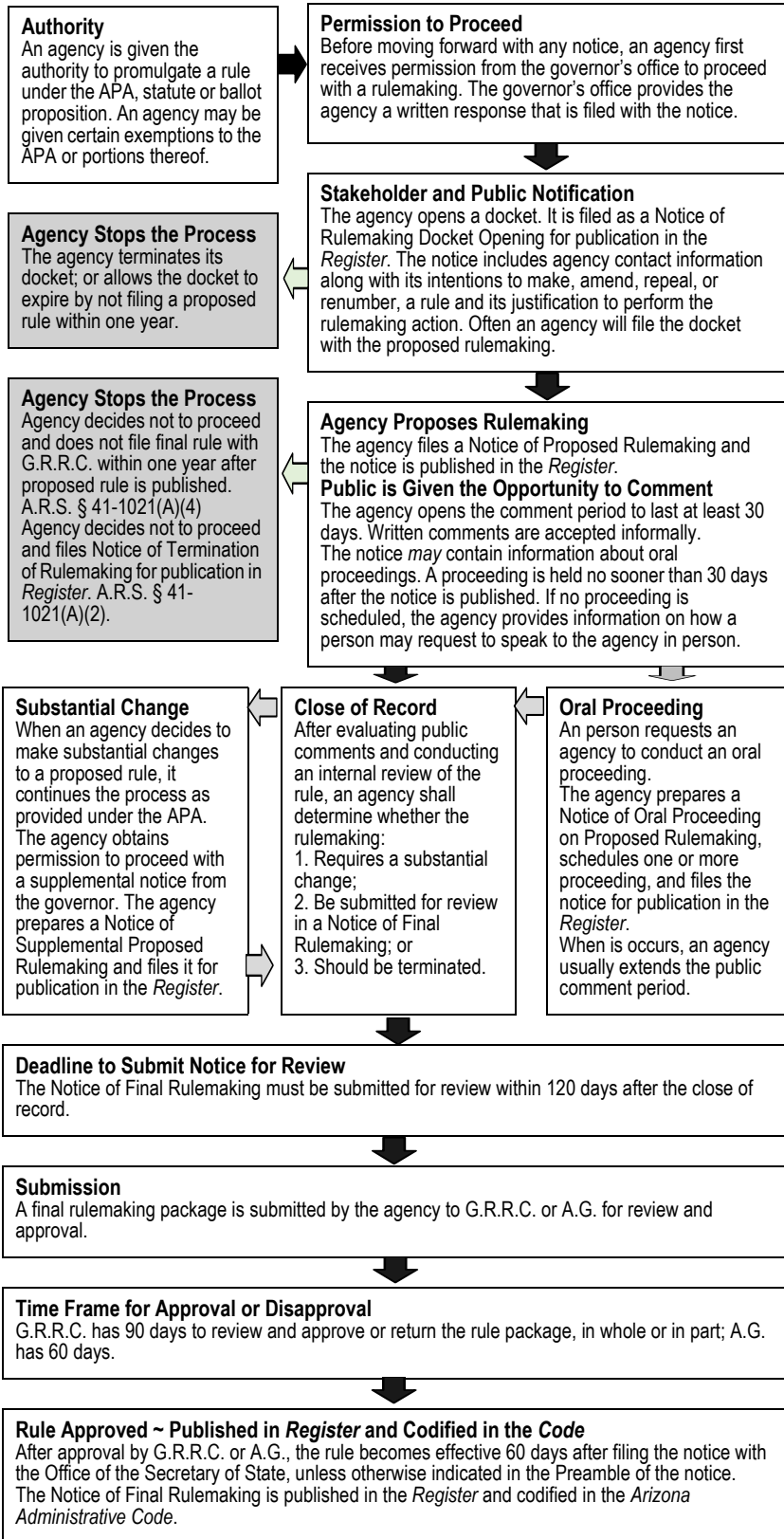
## Write the Agency

Put your comments in writing and send them to the agency. In order for the agency to consider your comments, the agency must receive them by the close of record. The comment must be received within the 30-day comment timeframe following the *Register* publication of the Notice of Proposed Rulemaking.

You can also submit to the Governor's Regulatory Review Council written comments that are relevant to the Council's power to review a given rule (A.R.S. § 41-1052). The Council reviews the rule at the end of the rulemaking process, before the rules are filed with the Secretary of State.

## THE REGULAR RULEMAKING PROCESS

### START THE PROCESS HERE



## Definitions and Acronyms

**Arizona Administrative Code, Code (A.A.C.):** Official rules codified and published by the Secretary of State's Office. Available online at [www.azsos.gov](http://www.azsos.gov).

**Arizona Administrative Register, Register (A.A.R.):** The official publication that includes filed documents pertaining to Arizona rulemaking. Available online at [www.azsos.gov](http://www.azsos.gov).

**Administrative Procedure Act (APA):** A.R.S. Title 41, Chapter 6, Articles 1 through 10. Available online at [www.azleg.gov](http://www.azleg.gov).

**Arizona Revised Statutes (A.R.S.):** The statutes are made by the Arizona State Legislature during a legislative session. They are compiled by Legislative Council, with the official publication codified by Thomson West. Citations to statutes include Titles which represent broad subject areas. The Title number is followed by the Section number. For example, A.R.S. § 41-1001 is the definitions Section of Title 41 of the Arizona Administrative Procedures Act. The "§" symbol simply means "section." Available online at [www.azleg.gov](http://www.azleg.gov).

**Chapter:** A division in the codification of the *Code* designating a state agency or, for a large agency, a major program.

**Close of Record:** The close of the public record for a proposed rulemaking is the date an agency chooses as the last date it will accept public comments, either written or oral.

**Code of Federal Regulations (CFR):** The *Code of Federal Regulations* is a codification of the general and permanent rules published in the *Federal Register* by the executive departments and agencies of the federal government.

**Docket:** A public file for each rulemaking containing materials related to the proceedings of that rulemaking. The docket file is established and maintained by an agency from the time it begins to consider making a rule until the rulemaking is finished. The agency provides public notice of the docket by filing a Notice of Rulemaking Docket Opening with the Office for publication in the *Register*.

**Economic, Small Business, and Consumer Impact Statement (EIS):** The EIS identifies the impact of the rule on private and public employment, on small businesses, and on consumers. It includes an analysis of the probable costs and benefits of the rule. An agency includes a brief summary of the EIS in its preamble. The EIS is not published in the *Register* but is available from the agency promulgating the rule. The EIS is also filed with the rulemaking package.

**Governor's Regulatory Review (G.R.R.C.):** Reviews and approves rules to ensure that they are necessary and to avoid unnecessary duplication and adverse impact on the public. G.R.R.C. also assesses whether the rules are clear, concise, understandable, legal, consistent with legislative intent, and whether the benefits of a rule outweigh the cost.

**Incorporated by Reference:** An agency may incorporate by reference standards or other publications. These standards are available from the state agency with references on where to order the standard or review it online.

**Federal Register (FR):** The *Federal Register* is a legal newspaper published every business day by the National Archives and Records Administration (NARA). It contains federal agency regulations; proposed rules and notices; and executive orders, proclamations, and other presidential documents.

**Session Laws or "Laws":** When an agency references a law that has not yet been codified into the Arizona Revised Statutes, use the word "Laws" is followed by the year the law was passed by the Legislature, followed by the Chapter number using the abbreviation "Ch.", and the specific Section number using the Section symbol (§). For example, Laws 1995, Ch. 6, § 2. Session laws are available at [www.azleg.gov](http://www.azleg.gov).

**United States Code (U.S.C.):** The Code is a consolidation and codification by subject matter of the general and permanent laws of the United States. The Code does not include regulations issued by executive branch agencies, decisions of the federal courts, treaties, or laws enacted by state or local governments.

**Arizona Administrative Register**  
**NOTICES OF PROPOSED RULEMAKING**

**Volume 32**

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**NOTICES OF PROPOSED RULEMAKING**

The APA requires an agency file a Notice of Rulemaking Docket Opening which outlines its rulemaking intentions under A.R.S. § 41-1021. A docket opening and Notice of Proposed Rulemaking are often filed at the same time and published in the same *Register* issue. If they are not filed at the same time, information on where the docket opening was published is listed in the preamble of the proposed rulemaking.

An agency must allow at least 30 days to elapse after the publication of the Notice of Pro-

posed Rulemaking in the *Register* before scheduling any oral proceedings. Written public comments shall be accepted for at least 30 days after the published notice. Refer to A.R.S. §§ 41-1013, 41-1022 and 41-1023.

Questions about the notice can be answered by the person listed in item #5 of the preamble.

Refer to item #11 for information on how to comment on this notice, the close of record to comment, and information related to oral proceedings.

**NOTICE OF PROPOSED RULEMAKING**

**TITLE 2. ADMINISTRATION**

**CHAPTER 20. CITIZENS CLEAN ELECTIONS COMMISSION**

[R26-01]

**PREAMBLE**

**1. Permission to proceed with this proposed rulemaking was granted under A.R.S. § 41-1039 by the governor on:**

Pursuant to A.R.S. § 41-1039(E)(2)(c), the Commission is not required to obtain permission to proceed with this rulemaking.

**2. Article, Part, or Section Affected (as applicable)**

R2-20-702

**Rulemaking Action**

Amend

**3. Citations to the agency's statutory rulemaking authority to include the authorizing statute (general) and the implementing statute (specific):**

Authorizing statute: A.R.S. § 16-956(A)(6)

Implementing statute: A.R.S. §§ 16-948(C), 16-953, 16-956(A)(7)

**4. Citations to all related notices published in the *Register* that pertain to the current record of the proposed rule:**

Notice of Rulemaking Docket Opening: 32 A.A.R. 266, January 23, 2026 (*in this issue*); File Number: R26-02

**5. The agency's contact person who can answer questions about the rulemaking:**

Name: Thomas Collins

Title: Executive Director

Address: 1802 W. Jackson St.  
Phoenix, AZ 85007

Telephone: (602) 364-3477

Email: [ccec@azcleanelections.gov](mailto:ccec@azcleanelections.gov)

Website: [www.azcleanelections.gov](http://www.azcleanelections.gov)

**6. An agency's justification and reason why a rule should be made, amended, repealed or renumbered, to include an explanation about the rulemaking:**

Under the Clean Elections Act, participating candidates are to spend money in their account for "goods or services to the campaign" and are to return to the Clean Elections Fund after the primary or general election any money beyond that necessary to pay bills for "expenditures" before the election or for "goods and services directed at the [particular] election" A.R.S. §§ 16-948(C), 16-953(A)-(B). The Commission has promulgated rules that "ensure that money from the fund is placed in candidate campaign accounts or otherwise spent as specified in this article and not otherwise." A.R.S. § 16-956(A)(7). These rules include placing the

**Arizona Administrative Register**  
**NOTICES OF PROPOSED RULEMAKING**

burden on each candidate to show that their campaign spending is for direct campaign purposes, audits of participating candidate campaign spending, processes for repayment of funds, and restrictions on and requirements for certain expenditures. The Clean Elections Act & Rules Manual (2022) includes a detailed list of goods, services and expenses that participating candidates cannot spend Clean Elections funds on because these items are considered personal expenses. It also included prohibitions on using Clean Elections funds for certain legal expenses and limits on meal expenditures. Finally, it outlines the use of funds related to transactions with family members. These provisions were codified at *Ariz. Admin. Code* R2-20-702. They are not currently included in the *Arizona Administrative Code*, although staff research does not indicate the language was ever repealed by the Commission. For example, editions of the *Arizona Administrative Register* (2013 and 2017) contained the full language. See *Ariz. Admin. Reg.* Vol. 23, Issue 34, at 2343 (Aug. 25, 2017), available at [https://apps.azsos.gov/public\\_services/register/2017/34/contents.pdf](https://apps.azsos.gov/public_services/register/2017/34/contents.pdf); *Ariz. Admin. Reg.* Vol. 19, Issue 26, at 2343 (June 28, 2013), available at [https://apps.azsos.gov/public\\_services/register/2013/26/contents.pdf](https://apps.azsos.gov/public_services/register/2013/26/contents.pdf). The historical notes to R2-20-702 detail editorial changes to the rule. Secretary of State’s Office records confirm that the former Executive Director and an assistant attorney general assigned to the Commission authorized removal of some redundant text as identified in the historical note. The available records do not explain why the subsection itself was removed. To avoid confusion, provide guidance consistent with the existing statute and rules, and ensure the accuracy of the published Code, the Commission is considering adopting this amendment that would identify a non-exclusive list of purchases that participating candidates may not use Clean Elections funds for. *Ariz. Admin. Code* R2-20-703(A)(1) (“All participating candidates shall have the burden of proving that expenditures made by the candidate were for direct campaign purposes.”). The amendment reproduces these rules in substantially the same format that they are included in Commission records and were codified in the *Arizona Administrative Code*.

**7. A reference to any study relevant to the rule that the agency reviewed and proposes either to rely on or not to rely on in its evaluation of or justification for the rule, where the public may obtain or review each study, all data underlying each study, and any analysis of each study and other supporting material:**

Not applicable

**8. A showing of good cause why the rulemaking is necessary to promote a statewide interest if the rulemaking will diminish a previous grant of authority of a political subdivision of this state:**

Not applicable

**9. The preliminary summary of the economic, small business, and consumer impact:**

The anticipated economic, small business, and consumer impact is anticipated to be negligible. First, this amendment does not deviate from the existing standards, but rather ratifies the personal expenses the Commission has already identified. Second, this amendment concerns the spending of voluntary participants in the clean elections funding program rather than those involved in a profession, trade or similar enterprise.

**10. The agency’s contact person who can answer questions about the economic, small business and consumer impact statement:**

Name: Thomas M. Collins  
Title: Executive Director  
Address: 1802 W. Jackson St.  
Phoenix, AZ 85007  
Telephone: (602) 364-3477  
Email: [cccc@azcleelections.gov](mailto:cccc@azcleelections.gov)  
Website: [www.azcleelections.gov](http://www.azcleelections.gov)

**11. The time, place, and nature of the proceedings to make, amend, repeal, or renumber the rule, or if no proceeding is scheduled, where, when, and how persons may request an oral proceeding on the proposed rule:**

The Commission is required to adopt rules at open meetings. A.R.S. § 16-956(C). Written comments will be accepted until 10 a.m. March 26, 2026. The Commission must hold an open meeting to adopt rules. A.R.S. § 16-956(C). The Commission will review and discuss any comments, and potentially adopt the amendment at its regular business meeting March 26, 2026 at 10 a.m. More information on Commission meeting dates, times and means of attending are available on the Commission’s website: <https://www.azcleelections.gov/commission-meetings>. More information on Commission meeting dates, times and means of attending are available on the Commission’s website: <https://www.azcleelections.gov/commission-meetings>.

A person interested in a requesting an oral proceeding pursuant to A.R.S. § 41-1023(C) should send that request in writing to:

Name: Thomas M. Collins  
Title: Executive Director  
Address: 1802 W. Jackson St.  
Phoenix, AZ 85007  
Telephone: (602) 364-3477

Arizona Administrative Register

NOTICES OF PROPOSED RULEMAKING

Email: ccec@azcleanelections.gov

Commission meetings are held at:

Citizens Clean Elections Commission
1110 W. Washington St., Suite 250
Phoenix, AZ 85007

12. All agencies shall list other matters prescribed by statute applicable to the specific agency or to any specific rule or class of rules. Additionally, an agency subject to Council review under A.R.S. §§ 41-1052 and 41-1055 shall respond to the following questions:

None

a. Whether the rule requires a permit, whether a general permit is used and if not, the reasons why a general permit is not used:

Not applicable

b. Whether a federal law is applicable to the subject of the rule, whether the rule is more stringent than federal law and if so, citation to the statutory authority to exceed the requirements of federal law:

Not applicable

c. Whether a person submitted an analysis to the agency that compares the rule's impact of the competitiveness of business in this state to the impact on business in other states:

Not applicable

13. A list of any incorporated by reference material as specified in A.R.S. § 41-1028 and its location in the rules:

None

14. The full text of the rules follows:

TITLE 2. ADMINISTRATION

CHAPTER 20. CITIZENS CLEAN ELECTIONS COMMISSION

ARTICLE 7. USE OF FUNDS AND REPAYMENT

Section

R2-20-702. Use of Campaign Funds

ARTICLE 7. USE OF FUNDS AND REPAYMENT

R2-20-702. Use of Campaign Funds

- A. A participating candidate shall use funds in the candidate's current campaign account to pay for goods and services for direct campaign purposes only. Funds shall be disbursed and reported in accordance with A.R.S. § 16-948(C).
B. Participating candidates may purchase fixed assets with a value not to exceed \$800. Fixed assets, including accessories, purchased with campaign funds that can be used for non-campaign purposes with a value of \$200 or more shall be turned into the Commission no later than 14 days after the primary election or the general election if the candidate was successful in the primary.
C. During the primary election period, a participating candidate shall not make any expenditure greater than the difference between:
1. The sum of early contributions received plus public funds disbursed through the primary election period; less
2. All other expenditures made during and for the exploratory, qualifying and primary election periods.
D. During the general election period, a participating candidate shall not make any expenditure greater than the difference between:
1. The amount of public funds disbursed during and for the general election period; less
2. All other expenditures made during and for the general election period.
E. Transportation expenses.
1. Except as otherwise provided in this subsection (D), the costs of transportation relating to the election of a participating statewide or legislative office candidate shall not be considered a direct campaign expense and shall not be reported by the candidate as expenditures or as in-kind contributions.
2. If a participating candidate travels for campaign purposes in a privately owned automobile, the candidate may:
a. Use campaign funds to reimburse the owner of the automobile at a rate not to exceed the state mileage reimbursement rate in which event the reimbursement shall be considered a direct campaign expense and shall be reported as an expenditure and reported in the reporting period in which the expenditure was incurred. If a candidate chooses to use campaign funds to reimburse, the candidate shall keep an itinerary of the trip, including name and type of events(s)-event or events attended, miles traveled and the rate at which the reimbursement was made. This subsection applies to candidate owned automobiles in addition to any other automobile.

NOTICES OF PROPOSED RULEMAKING

- b. Use campaign funds to pay for direct fuel purchases for the candidate's automobile only and shall be reported. If a candidate chooses to use campaign funds for direct fuel purchases, the candidate shall keep an itinerary of the trip, including name and type of ~~events(s)~~ event or events attended, miles traveled and the rate at which the reimbursement could have been made.
- 3. Use of airplanes.
  - a. If a participating candidate travels for campaign purposes in a privately owned airplane, within 7 days from the date of travel, the candidate shall use campaign funds to reimburse the owner of the airplane at a rate of \$150 per hour of flying time, in which event the reimbursement shall be considered a direct campaign expense and shall be reported as an expenditure. If the owner of the airplane is unwilling or unable to accept reimbursement, the participating candidate shall remit to the fund an amount equal to \$150 per hour of flying time.
  - b. If a participating candidate travels for campaign purposes in a state-owned airplane, within 7 days from the date of travel, the candidate shall use campaign funds to reimburse the state for the portion allocable to the campaign in accordance with subsection ~~3a, above (3)(a)~~. The portion of the trip attributable to state business shall not be reimbursed. If payment to the State is not possible, the payment shall be remitted to the Clean Elections Fund.
- 4. If a participating candidate rents a vehicle or purchases a ticket or fare on a commercial carrier for campaign purposes, the actual costs of such rental (including fuel costs), ticket or fare shall be considered a direct campaign expense and shall be reported as an expenditure.

**F.** A participating candidate shall not use funds in the candidate's campaign account for:

- 1. Costs of legal defense in any campaign law enforcement proceeding or for any affirmative claim or litigation in court or before the Commission regarding a campaign. This prohibition does not bar use of campaign funds for payments to attorneys or certified accountants for proactive compliance advice and assistance.
- 2. Food and beverages for staff and volunteers exceeding \$11 for breakfast, \$16 for lunch, and \$27 for dinner, per person.
- 3. Personal use, which includes, but is not limited to, any item listed below:
  - a. Household food items or supplies.
  - b. Clothing, other than items of de minimis value used in the campaign, such as campaign t-shirts or caps with campaign slogans.
  - c. Tuition payments, other than those associated with training campaign staff.
  - d. Mortgage, loan, rent, lease, or utility payments:
    - i. For any part of a personal residence of the candidate or Family Member; or
    - ii. For real or personal property owned or leased by the candidate or a Family Member and used for campaign purposes, to the extent payments exceed the fair market value of the property usage.
  - e. Admission to a sporting event, concert, theater, or other form of entertainment, unless it is part of a specific campaign activity.
  - f. Dues, fees, or gratuities at a country club, health club, recreational facility, or other non-political organization, unless they are part of the costs of a specific fundraising event that takes place on the organization's premises.
  - g. Gifts or donations.
  - h. Extended warranties or other similar purchase options that extend beyond the campaign.
- 4. Payment to a Family Member or an enterprise owned in whole or part by a Family Member, for the provision of goods or services to the extent payments exceed the fair market value of the goods or services. All such payments shall be clearly itemized and indicated as such in all campaign finance reports.

**Arizona Administrative Register**  
**NOTICES OF PROPOSED EXPEDITED RULEMAKING**

Volume 32

Issue 4

January 23, 2026

**NOTICES OF PROPOSED EXPEDITED RULEMAKING**

An agency may conduct expedited rulemaking if the rulemaking does not increase the cost of regulatory compliance, increase a fee or reduce procedural rights of persons regulated. Other requirements to conduct expedited rulemaking are listed under A.R.S. § 41-1027(A)(1) through (8).

A Notice of Proposed Expedited Rulemaking is filed by the agency and published in the *Register* and is also posted on an agency's website

and the Governor's Regulatory Review Council's website to allow for written comments at least 30 days after posting the notice.

An agency shall also respond to written objections to these proposed expedited rules which are filed and published in the *Register*.

Questions about the notice can be answered by the person listed in item #5 of the preamble.

Refer to item #10 for information on how to comment on this notice and the close of record to comment.

**NOTICE OF PROPOSED EXPEDITED RULEMAKING**

**TITLE 4. PROFESSIONS AND OCCUPATIONS**

**CHAPTER 1. BOARD OF ACCOUNTANCY**

[R25-306]

**PREAMBLE**

**1. Permission to proceed with this proposed expedited rulemaking was granted under A.R.S. § 41-1039 by the governor on:**

December 18, 2025

**2. Article, Part, or Section Affected (as applicable)**

**Rulemaking Action**

R4-1-115	Amend
R4-1-345	Amend
R4-1-453	Amend
R4-1-454	Amend
R4-1-455	Amend

**3. Citations to the agency's statutory rulemaking authority to include the authorizing statute (general) and the implementing statute (specific):**

Authorizing statute: A.R.S. § 32-703(B)(7) and (13)

Implementing statute: A.R.S. § 32-703(B)(8)

**4. Citations to all related notices published in the Register as specified in R1-1-409(A) that pertain to the current record of the proposed expedited rule:**

Notice of Docket Opening for a Proposed Expedited Rulemaking: 32 A.A.R. 267, January 23, 2026 (*in this issue*); File Number: R25-308

**5. The agency's contact person who can answer questions about the rulemaking:**

Name: Monica L. Petersen  
Title: Executive Director  
Address: Board of Accountancy  
100 N. 15th Ave., Suite 165  
Phoenix, AZ 85007  
Telephone: (602) 364-0870  
Fax: (602) 364-0903  
Email: mpetersen@azaccountancy.gov

NOTICES OF PROPOSED EXPEDITED RULEMAKING

Website: [www.azaccountancy.gov](http://www.azaccountancy.gov)

**6. An agency's justification and reason why a rule should be made, amended, repealed or renumbered, to include an explanation about the rulemaking:**

R4-1-115. The Accounting and Auditing and Tax Advisory Committees (Committees) are volunteer bodies composed of certified public accountants (CPAs), appointed by the Arizona State Board of Accountancy (Board), that assist it by overseeing the investigation of consumer complaints and recommending final dispositions. The Committees have recently started reviewing requests for continuing professional education (CPE) pre-approval and verification that come from Decisions and Orders (D&Os) that originate from their respective committees. This function was originally performed in totality by the Board's CPE Advisory Committee, but the responsibility has recently been shared with appropriate subject committees for more effective and efficient review. While the Board believes that this rule already allows the Committees to perform this function, it would nevertheless like to modify it to make it explicitly clear for registrants.

R4-1-345. As it relates to subsection (A) of this rule, new language is included to conform the rule language to existing practice. This practice is authorized by statute (A.R.S. §§ 32-729 and 32-730(A)) as once an individual's certificate is reinstated or reactivated, it must have a prorated initial registration that accounts for the time period between the date of a newly certified CPA or a CPA who has been reinstated or reactivated and the individual's birth month in an odd or even-numbered year (see: A.A.C. R4-1-345(B)).

As it relates to subsection (B) of this rule, the Board furthermore wishes to update terminology related to registration and remove the "no later than 5:00 p.m. on the last business day of the month" registration requirement. The requirement is incompatible with A.R.S. § 32-730. Operationally, the Board has discontinued this requirement, and is now accepting registrations on the last calendar day of a month by 11:59 p.m. The rule needs to be modified to conform with the statute and current practice.

As it relates to subsection (C) of this rule, the Board makes minor conforming changes and removes redundant provisions (R4-1-345(C)(1)(b) and (2)(b) that are already covered in A.R.S. § 32-729(3) and (4) respectively.)

R4-1-453. As it relates to subsection (A) of this rule, the Board is clarifying the language for registrants to inform them that the CPE method requirements can also be prorated. This is helpful because registrants who have registration periods of less than two years have prorated CPE requirements per A.A.C. R4-1-453(C) and limitations noted in subsection A apply as well in practice.

As it relates to subsection (A), paragraph 7 of this rule, the Board is eliminating its introductory computer CPE limitation. The Board has had this limitation wherein registrants could only earn a maximum of 20 hours of CPE in introductory computer-related courses. On September 23, 2024, the Board voted to stop enforcing this limitation because: (i) In average CPE audits, the Board did not see in practice that registrants went over the 20-hour max limit, (ii) because of the 40-hour requirement in accounting, auditing, taxation, consulting services, or business law (A/T/C/B) (i.e., the technical continuing education required for CPAs), there was no reason to limit the remaining the CPE, (iii) other jurisdictions did not have a similar limitations, and (iv) it simplifies CPE reporting for registrants. Repeal of this paragraph will conform the rule to the Board's existing practices.

As it relates to subsection (A), paragraph 9 of this rule, the Board is clarifying that in order for the segments of an overarching CPE course to be credited for CPE, all segments must be taken within the same CPE reporting period.

Lastly, changes are made in subsections (A) and (I) to update terminology related to registration.

R4-1-454. The Board is updating its incorporation by reference of the Standards for Performing and Reporting on Peer Reviews. A.R.S. § 41-1028(B) requires that a reference in rule fully identify an incorporated matter by location, date, and state that the rule does not include any later amendments or editions of the incorporation, hence the Board's need to annually update. Peer reviews are periodic quality reviews that CPA firms undergo to educate them as to whether complex engagements (e.g., audits) are performed in accordance with applicable standards. The regulated community already uses the latest version of the standards and the Board endeavors to keep its incorporation by reference up-to-date accordingly.

R4-1-455. The Board seeks to update its incorporation by reference of the AICPA's Code of Professional Conduct. A.R.S. § 41-1028(B) requires that a reference in rule fully identify an incorporated matter by location, date, and state that the rule does not include any later amendments or editions of the incorporation, hence the Board's need to annually update. The updating of this references is essential to the Board's public safety mission. The AICPA's standards publication is updated on a yearly basis, and the timely updating of these standards ensures that CPAs are regulated by the same standards that industry has implemented. Untimely implementation may create confusion for registrants and complainants, and ultimately lead to ineffective regulation, which may harm the public we must protect.

**7. A reference to any study relevant to the rule that the agency reviewed and proposes either to rely on or not to rely on in its evaluation of or justification for the rule, where the public may obtain or review each study, all data underlying each study, and any analysis of each study and other supporting material:**

Not applicable

NOTICES OF PROPOSED EXPEDITED RULEMAKING

**8. A showing of good cause why the rulemaking is necessary to promote a statewide interest if the rulemaking will diminish a previous grant of authority of a political subdivision of this state:**

Not applicable

**9. A statement that the agency is exempt from the requirements under A.R.S. § 41-1055(G) to obtain and file a preliminary summary of the economic, small business, and consumer impact under A.R.S. § 41-1055(D)(2):**

This rulemaking is exempt from the requirements to obtain and file an economic, small business, and consumer impact under A.R.S. § 41-1055(D)(2).

**10. Where, when, and how a person may provide written comments on the proposed expedited rule:**

An oral proceeding regarding the proposed rules will be held as follows:

Date: February 23, 2026  
Time: 9:00 a.m.  
Location: Board of Accountancy  
100 N. 15th Ave., Suite 165  
Phoenix, AZ 85007

A person may submit written comments no later than the close of record to the person listed under item #5. The rulemaking record will close on Monday, February 23, 2026 at 5:00 p.m.

**11. All agencies shall list other matters prescribed by statute applicable to the specific agency or to any specific rule or class of rules. Additionally, an agency subject to Council review under A.R.S. §§ 41-1052 and 41-1055 shall respond to the following questions:**

There are no other matters prescribed by statute applicable to this agency or to any specific rule or class of rules.

**a. Whether the rule requires a permit, whether a general permit is used and if not, the reasons why a general permit is not used:**

The rules do not require a permit.

**b. Whether a federal law is applicable to the subject of the rule, whether the rule is more stringent than federal law and if so, citation to the statutory authority to exceed the requirements of federal law:**

There is no federal law regarding CPAs or any other subjects of the rules.

**c. Whether a person submitted an analysis to the agency regarding the rule's impact on the competitiveness of businesses in this state as compared to the competitiveness of businesses in other states under A.R.S. § 41-1055(I). If yes, include the analysis with the rulemaking package.**

No analysis was submitted.

**12. List all incorporated by reference material as specified in A.R.S. § 41-1028 and include a citation where the material is located:**

R4-1-454(A) – Standards for Performing and Reporting on Peer Reviews:  
<https://www.aicpa-cima.com/resources/article/peer-review-standards>

R4-1-455(A) – Code of Professional Conduct:  
<https://pub.aicpa.org/codeofconduct/ethicsresources/et-cod.pdf>

**13. The full text of the rules follows:**

**TITLE 4. PROFESSIONS AND OCCUPATIONS**

**CHAPTER 1. BOARD OF ACCOUNTANCY**

**ARTICLE 1. GENERAL**

Section  
R4-1-115. Accounting and Auditing and Tax Advisory Committees

**ARTICLE 3. CERTIFICATION AND REGISTRATION**

Section  
R4-1-345. Registration; Fees

**Arizona Administrative Register**  
**NOTICES OF PROPOSED EXPEDITED RULEMAKING**  
**ARTICLE 4. REGULATION**

Section	
R4-1-453.	Continuing Professional Education
R4-1-454.	Peer Review
R4-1-455.	Professional Conduct and Standards

**ARTICLE 1. GENERAL**

**R4-1-115. Accounting and Auditing and Tax Advisory Committees**

- A. The Board may appoint advisory committees concerning accounting reports, taxation and other areas of public accounting as the Board deems appropriate. The committees shall preapprove CPE and determine a registrant's compliance with disciplinary orders requiring CPE, evaluate investigation files referred by the Board, hold voluntary informal interviews and make advisory recommendations to the Board concerning settlement, dismissal or other disposition of the reviewed matter.
- B. The Board, in its discretion, may accept, reject, or modify the recommendation of the advisory committee.

**ARTICLE 3. CERTIFICATION AND REGISTRATION**

**R4-1-345. Registration; Fees**

- A. Initial registration: After the Board approves an applicant's request for certification, reinstatement, reactivation or firm registration, the registrant shall file a registration in a format prescribed by the Board and pay a registration fee under subsection (C) within 30 days.
- B. ~~Renewal~~ Biennial registration: A registrant shall file an application for ~~renewal~~ registration in a format prescribed by the Board no later than ~~5:00 p.m.~~ on the last ~~business~~ day of the month. A ~~renewal~~ registration is deemed filed on the date and time received in the Board office. The Board shall record the date and time either by electronic date stamp in Arizona time or on physical receipt in the board's office. The Board shall not accept a postmark as evidence of timely filing. It is the sole responsibility of the registrant to complete the ~~renewal~~ registration requirements at the following times:
1. Individual registrant: An individual registrant shall ~~renew registration register~~ at the following times:
    - a. A registrant born in an even-numbered year shall ~~renew registration register~~ during the month of birth in each even-numbered year.
    - b. A registrant born in an odd-numbered year shall ~~renew registration register~~ during the month of birth in each odd-numbered year.
  2. Firm registrant: A firm shall ~~renew registration register~~ at the following times:
    - a. A business organization ~~firm~~ that ~~initially registered with~~ was approved by the Board in an even-numbered year shall ~~renew registration register~~ during the board-approved ~~issue~~ month of the ~~initial registration~~ in each even-numbered year.
    - b. A business organization ~~firm~~ that ~~initially registered with~~ was approved by the Board in an odd-numbered year shall ~~renew registration register~~ during the board-approved ~~issue~~ month of the ~~initial registration~~ in each odd-numbered year.
    - c. An individual or a sole proprietorship ~~firm~~ shall ~~renew its registration register~~ pursuant to paragraph (B)(1).
- C. Registration fees:
1. Initial Registration Fee –
    - a. ~~Certification Individual~~ – \$300 and, if applicable, a late fee of \$50.
    - b. ~~The registration fee shall be prorated by month for an initial registration period of less than two years.~~
  2. Biennial Registration Fee –
    - a. ~~Certification Individual~~ – \$300 and, if applicable, a late fee of \$50.
    - b. Firm ~~Registration~~ – \$300 and, if applicable, a late fee of \$50. ~~Under A.R.S. § 32-729, the Board shall not charge a fee for the registration of additional offices of the same firm or for the registration of a sole practitioner.~~

**ARTICLE 4. REGULATION**

**R4-1-453. Continuing Professional Education**

- A. Measurement Standards. The Board shall use the following standards to measure the hours of credit given for CPE programs completed by an individual registrant. For registration periods of less than two years CPE may be prorated by quarter.
1. CPE credit shall be given in one-fifth or one-half increments for periods of not less than one class hour except as noted in paragraph 8. The computation of CPE credit shall be measured as follows:
    - a. A class hour shall consist of a minimum of 50 continuous minutes of instruction
    - b. A half-class hour shall consist of a minimum of 25 continuous minutes of instruction
    - c. A one-fifth class hour shall consist of a minimum of 10 continuous minutes of instruction.
  2. Courses taken at colleges and universities apply toward the CPE requirement as follows:
    - a. Each semester - system credit hour is worth 15 CPE credit hours,
    - b. Each quarter - system credit hour is worth 10 CPE credit hours, and
    - c. Each noncredit class hour is worth one CPE credit hour.
  3. Each self-study program hour is worth one CPE credit hour.
  4. Acting as a lecturer or discussion leader in a CPE program, including college courses, may be counted as CPE credit. The Board shall determine the amount of credit on the basis of actual presentation hours, and shall allow CPE credit for preparation time that is less than or equal to the presentation hours. A registrant may only claim as much preparation time as is actually spent for a presentation. Total credit earned under this subsection for service as a lecturer or discussion leader, including preparation time may not exceed 40 credit hours of the ~~renewal registration~~ period's requirement. Credit is limited to only one presentation of any seminar or course with no credit for repeat teaching of that course.

NOTICES OF PROPOSED EXPEDITED RULEMAKING

5. The following may be counted for a maximum of 20 hours of CPE credit during each ~~renewal registration~~ period.
  - a. Credit may be earned for writing and publishing articles or books that contribute to the accounting profession and is published by a recognized third-party publisher of accounting material or a sponsor as long as it is not used in conjunction with a seminar.
  - b. Credit may be earned for the writing or development of online course curriculum for undergraduate, graduate, or doctoral education that contribute to the accounting profession.
  - c. Two credit hours will be given for each 3,000 words of original material written or developed into curriculum. Materials must be at least 3,000 words in length. Multiple authors may share credit for material written or developed into curriculum.
6. A registrant may earn a combined maximum of 40 hours of CPE credit under subsections (A)(4) and (5) above during each ~~renewal registration~~ period.
- ~~7. A registrant may earn a maximum of 20 hours of CPE during each renewal period by completing introductory computer-related courses. Computer-related courses may qualify as consulting services pursuant to subsection (C).~~
- ~~8.7.~~ A registrant may earn a maximum of 4 hours of CPE during each ~~renewal registration~~ period by completing nano-learning courses. A nano-learning program is a tutorial program designed to permit a participant to learn a given subject in a ten-minute time-frame through the use of electronic media and without interaction with a real time instructor.
- ~~9.8.~~ CPE credit shall be given in one-fifth or one-half hour increments if the CPE is a segment of a continuing series related to a specific subject as long as the segments are connected by an overarching course that is a minimum of one hour and all the segments of the overarching course are taken within the same CPE reporting period.
- ~~10.9.~~ Credit shall not be allowed for repeat participation in any seminar or course during the registration period.
- B. Programs that Qualify. CPE credit may be given for a program that provides a formal course of learning at a professional level and contributes directly to the professional competence of participants.
  1. The Board shall accept a CPE course as qualified if it:
    - a. Is developed by persons knowledgeable and experienced in the subject matter,
    - b. Provides written outlines or full text,
    - c. Is administered by an instructor or organization knowledgeable in the program, and
    - d. Uses teaching methods consistent with the study program.
  2. The Board shall accept a self-study program which includes online or computer based programs if the sponsors maintain written records of each student's participation and records of the program outline for three years following the conclusion of the program.
  3. An ethics program taught or developed by an employer or co-worker of a registrant does not qualify for the ethics requirements of subsection (C)(4).
- C. Hour Requirement. As a prerequisite to registration pursuant to A.R.S. § 32-730(C) or to reactivate from inactive status pursuant to A.R.S. § 32-732(A), a registrant shall complete the CPE requirements during the two-year period immediately before registration or application respectively as specified under subsections (C)(1) through (C)(5). For registration periods of less than two years CPE may be prorated by quarter, with the exception of ethics.
  1. A registrant whose last registration period was for two years shall complete 80 hours of CPE.
  2. A registrant shall complete a minimum of 40 hours in the subject areas of accounting, auditing, taxation, business law, or consulting services with a minimum of 16 hours in the subject areas of accounting, auditing, or taxation.
  3. A registrant shall complete a minimum of 16 of the required hours:
    - a. In a classroom setting,
    - b. Through an interactive live webinar, or
    - c. By acting as a lecturer or discussion leader in a CPE program, including college courses
  4. A registrant shall complete four hours of CPE in the subject area of ethics. The four hours required by this subsection shall include a minimum of one hour of each of the following subjects:
    - a. Ethics related to the practice of accounting including the Code of Professional Conduct of the American Institute of Certified Public Accountants, and
    - b. Board statutes and administrative rules.
  5. A registrant shall report, at a minimum, the CPE hours required for the registration period.
  6. CPE hours completed for a registration period may not be used for a subsequent registration period in any of the following instances:
    - a. To vacate a suspension for nonregistration,
    - b. To vacate a suspension for noncompliance with CPE requirements, or
    - c. To comply with a granted CPE extension.
  7. As a prerequisite to reactivate from retired status or reinstate from cancelled, expired, relinquished or revoked status, a registrant or an applicant shall complete up to 160 hours of CPE during the four-year period immediately before application to reactivate or reinstate. For periods of less than four years CPE may be prorated by quarter, with the exception of ethics.
    - a. A registrant or an applicant shall complete a minimum of 80 hours in the subject areas of accounting, auditing, taxation, business law, or consulting services with a minimum of 32 hours in the subject areas of accounting, auditing or taxation.
    - b. A registrant or an applicant shall complete a minimum of 32 hours of the required hours:
      - i. In a classroom setting,
      - ii. Through an interactive live webinar, or
      - iii. By acting as a lecturer or discussion leader in a CPE program, including college courses.
    - c. A registrant or an applicant shall complete CPE in the subject area of ethics. Four hours of ethics CPE shall be required if 1 – 24 months have passed since the last registration due date for which CPE was completed. Eight hours of ethics CPE shall be required if 25 – 48 months have passed since the last registration due date for which CPE was completed. The hours

NOTICES OF PROPOSED EXPEDITED RULEMAKING

required by this subsection shall include a minimum of one hour of each of the following subjects. The following subjects shall be completed during the two-year period immediately preceding application for reactivation or reinstatement:

- i. Ethics related to the practice of accounting including the Code of Professional Conduct of the American Institute of Certified Public Accountants; and
  - ii. Board statutes and administrative rules.
- D. Reporting: A registrant or an applicant for reactivation or reinstatement, a registrant who is subject to an audit, or a registrant completing their registration must report the following details about their completed CPE:
1. Sponsoring organization,
  2. Number of CPE credit hours,
  3. Title of program or description of content,
  4. Dates attended,
  5. Subject, and
  6. Method.
- E. In addition to the information required under subsection (D), a registrant or an applicant for reactivation or reinstatement from cancelled, expired, relinquished or revoked status, or a registrant subject to a CPE audit pursuant to subsection (G) shall provide the Board the following CPE records at its request: copies of transcripts, course outlines, and certificates of completion that include registrant's name, course provider or sponsor, course title, credit hours, and date of completion.
- F. CPE Record Retention: A registrant shall maintain CPE records for three years from the date the registration was dated as received by the Board the following documents for all CPE completed for the registration period, even if not reported on the registration: transcripts, course outlines, and certificates of completion that include registrant's name, course provider or sponsor, course title, credit hours, and date of completion.
- G. CPE audits: The Board, at its discretion, may conduct audits of a registrant's CPE and require that the registrant provide the CPE records that the registrant is required to maintain under subsection (F) to verify compliance with CPE requirements.
- H. The Board may grant a full or partial exemption from CPE requirements on demonstration of good cause for a disability for only one registration period.
- I. A non-resident registrant ~~seeking renewal of~~ registering a certificate in this state shall be determined to have met the CPE requirements of this rule by meeting the CPE requirements for ~~renewal~~ registration of a certificate in the jurisdiction in which the registrant's principal place of business is located.
1. Non-resident applicants for ~~renewal~~ registration shall demonstrate compliance with the CPE ~~renewal~~ requirements of the jurisdiction in which the registrant's principal place of business is located by signing a statement to that effect on the ~~renewal~~ registration application of this state.
  2. If a non-resident registrant's principal place of business jurisdiction has no CPE requirements for ~~renewal~~ registration of a certificate or license, the non-resident registrant must comply with all CPE requirements for ~~renewal~~ registration of a certificate in this state.

**R4-1-454. Peer Review**

- A. Each firm, review team, and member of a review team shall comply with the Standards for Performing and Reporting on Peer Reviews published June 15, ~~2024~~ 2025 in the AICPA Professional Standards by the American Institute of Certified Public Accountants, 220 Leigh Farm Road, Durham, North Carolina 27707-8110 ([www.aicpa.org](http://www.aicpa.org)), which is incorporated by reference. This incorporation by reference does not include any later amendments or editions. The incorporated material is available for inspection and copying at the Board's office.
- B. A firm shall allow the sponsoring organization to make the following documents and objective information accessible to the Board via the FSBA process:
1. Peer review report which has been accepted by the sponsoring organization,
  2. Firm's letter of response accepted by the sponsoring organization, if applicable,
  3. The acceptance letter from the sponsoring organization,
  4. Letter or letters accepting the documents signed by the firm with the understanding that the firm agrees to take any actions required by the sponsoring organization, if applicable,
  5. Letter signed by the sponsoring organization notifying the firm that required actions have been appropriately completed, if applicable,
  6. Date of the most current peer review program enrollment or reenrollment letter,
  7. Firm representation to the sponsoring organization that it has not performed engagements subject to peer review in the last 12 months, if applicable,
  8. Due date of the current peer review and due date on any open corrective actions,
  9. Date of the peer review or corrective action extension letters,
  10. Date of the letter acknowledging the peer review was scheduled, and
  11. Estimated dates of the peer review commencement and presentation to a report acceptance body.
- C. Information discovered solely as a result of a peer review is not grounds for suspension or revocation of a certificate.
- D. Firms that reorganize a current firm, rename a firm, or create a new firm, within which at least one of the prior CPA owners remains an owner or employee, shall remain subject to the provisions of this Section. If a firm is merged, combined, dissolved, or separated, the sponsoring organization shall determine which resultant firm shall be considered the succeeding firm. The succeeding firm shall retain its peer review status and the review due date.

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**NOTICES OF PROPOSED EXPEDITED RULEMAKING**

**R4-1-455. Professional Conduct and Standards**

- A. It is the Board's policy that the rules governing registrants be consistent with the rules governing the accounting profession generally. Except as otherwise set forth in these regulations, registrants shall conform their conduct to the Code of Professional Conduct, published June 15, ~~2024~~ 2025 in the AICPA Professional Standards by the American Institute of Certified Public Accountants, 220 Leigh Farm Road, Durham, North Carolina 27707-8110 ([www.aicpa.org](http://www.aicpa.org)), available from the AICPA.
- B. The AICPA Code of Professional Conduct, and any interpretations and ethical rulings by the issuing body, shall apply to all registrants, including those who are not members of the AICPA. The version specified above, including any interpretations and ethical rulings in effect shall apply. Any later amendments, additions, interpretations, or ethical rulings shall not apply.

**NOTICES OF EXEMPT RULEMAKING**

An agency shall prepare and file a Notice of Exempt Rulemaking to be published in the *Register* when exempt from all of the requirements outlined in the rulemaking process as specified in Arizona Revised Statutes, Title 41, Chapter 6, Articles 1 through 10, otherwise known as the Arizona Administrative Procedure Act (APA). Agencies prepare these notices under A.R.S. § 41-1097.01.

An agency's exemption is either written in law - under the APA, or by the Arizona State Legislature in statute, or under a referendum or initiative passed into law by Arizona voters; or a court has determined that an agency, board, or commission is exempt from the rulemaking process.

Exempt rulemakings, as published, are promulgated with no special conditions or restrictions; no public input; no public hearing; and no filing of a Proposed Exempt Rulemaking.

The authority authorizing the exemption is provided under item #3 of the preamble.

The effective date of this notice is published in item #4 of the preamble.

Questions about the notice can be answered by the person listed in item #6 of the preamble.

The codified version of Notices of Exempt Rulemaking are published in the *Arizona Administrative Code* by title and chapter.

**NOTICE OF EXEMPT RULEMAKING**

**TITLE 12. NATURAL RESOURCES**

**CHAPTER 4. GAME AND FISH COMMISSION**

[R25-307]

**PREAMBLE**

- 1. Permission to proceed with this exempt rulemaking was granted under A.R.S. § 41-1039 by the governor on:**  
May 14, 2025
- |   |                                 |
|---|---------------------------------|
| <b>2. <u>Article, Part, or Section Affected (as applicable)</u></b> | <b><u>Rulemaking Action</u></b> |
| R12-4-801   | Amend                           |
| R12-4-802   | Amend                           |
- 3. Citations to the agency's statutory rulemaking authority to include the authorizing statute (general) and the implementing statute (specific):**  
Authorizing statute: A.R.S. § 17-231(A)(1)  
Implementing statute: A.R.S. § 17-333 and 41-1005
- 4. The effective date of the rule:**  
April 1, 2026
- 5. Citations to all related notices published in the Register as specified in R1-1-409(A) that pertain to the current record of the exempt rule:**  
Not applicable
- 6. The agency's contact person who can answer questions about the rulemaking:**  
Name: Aaron Hartzell  
Title: Regional Supervisor  
Division: FOD  
Address: 2878 E. White Mountain Blvd.  
Pinetop, AZ, 85935  
Telephone: (928) 532-2311  
Email: ahartzell@azgfd.gov  
Website: azgfd.gov

NOTICES OF EXEMPT RULEMAKING

**7. An agency's justification and reason why a rule should be made, amended, repealed or renumbered, to include an explanation about the rulemaking:**

The purpose of this rulemaking is to reduce redundancy, add clarity, increase opportunity and add consistency to the existing rules. During the rule review process the Department identified several sections of the rule that could be combined to reduce the overall length of the rule, as they are redundant to one another. The Department also observed that while the rule identified specific rules that applied to wildlife areas, it did not have a general provision section that applies to all wildlife areas. Because of this, the Department felt that some clarity could be added by adding a general provision section, which would ensure the public was aware what activities were allowable on each wildlife area as they related to camping, fires, firewood collection, hunting, shooting and motor vehicle travel. Adding this general provisions section will also substantially reduce the overall length of the rule. The Department wants to clarify that these rules are not only restrictions, but also allowable activities. The Department feels that there is room to increase hunting opportunities at a number of wildlife areas, where the language is currently overly restrictive.

**8. A reference to any study relevant to the rule that the agency reviewed and either relied on or did not rely on in its evaluation of or justification for the rule, where the public may obtain or review each study, all data underlying each study, and any analysis of each study and other supporting material:**

The agency did not rely on any study in its evaluation of or justification for the rule.

**9. A showing of good cause why the rulemaking is necessary to promote a statewide interest if the rulemaking will diminish a previous grant of authority of a political subdivision of this state:**

Not applicable

**10. A summary of the economic, small business, and consumer impact, if applicable to the exemption:**

Exempt under A.R.S. § 41-1005(A)(1).

**11. An agency's summary of the public or stakeholder comments made about the rulemaking and the agency response to the comments:**

**Written Comment: September 12, 2025.** Gila Trout should be catch and release throughout Oak Creek and West fork Oak Creek  
**Agency Response:** Thank you for taking time to review and comment on the proposed rulemaking for Article 8, which pertains to wildlife area rules. Regulations regarding fishing are reviewed bi-annually when the Department reviews Commission Order 40 and are not part of this rule making process.

**Written Comment: September 13, 2025.** Ban livescope/Forward Facing Sonar for public use on our lakes. This technology makes it no different than using drones for hunting. Game and Fish should be able to use the technology for conservation efforts, but it should be banned for public use.

**Agency Response:** Thank you for taking time to review and comment on the proposed rulemaking for Article 8, which pertains to wildlife area rules. Evaluation of technology to take wildlife is looked at regularly through the Department's Fair Chase Committee. Livescopes and Forward Facing Sonar are not part of this rulemaking process.

**Written Comment: September 13, 2025.** I live close to Phoenix and the coyote population is taking over close to the city. Would it be possible to change rules on night hunting predators. Other states allow thermal Predator night hunts.

**Agency Response:** Thank you for taking time to review and comment on the proposed rulemaking for Article 8, which pertains to wildlife area rules. An evaluation of legal devices and weapons to take wildlife is not part of this rulemaking process but is evaluated with Article 3.

**Written Comment: September 13, 2025.** Separate 38m archery deer quota to mule deer and whitetail... keeping them together as "any antlered deer" causes the unit to close quickly in December/January due to mostly mule deer harvests when there is a ton of coues whitetail still available and thriving.

**Agency Response:** Thank you for taking time to review and comment on the proposed rulemaking for Article 8, which pertains to wildlife area rules. An evaluation of the archery deer hunt structure is not a part of this rulemaking process but rather is part of Commission Order 2. Commission Order 2 is looked at annually during the hunt recommendation process. This comment has been shared with the Region 5 Terrestrial Wildlife staff.

**Written Comment: September 14, 2025.** Aaron, You and the committee cleaned up a real mess in your draft of Article 8. I commend all of you for your work. One item I saw did confuse me ref. Lamar Haines MWA. I am aware fuel wooding was allowed but wondered about vehicle access. When I retired many years ago the area was gated based on the several items to include protection from off roaders which had become a problem in '86 and at the request of the USFS, APS and the Snow Bowl. On LHMWA property is the powerline ROW that leads to the Snow Bowl and a small part of the area is in the Kachina Peaks WA. I assume if one gets a permit from R2 to cut firewood, they will also get a key. I am not certain this is a good idea unless the above agencies agree. Beware of old dogs barking in the night.....

**Agency Response:** Thank you for taking time to review and comment on the proposed rulemaking for Article 8, which pertains to wildlife area rules. Free permits to the public for fuelwood gathering on Lamar Haines WA are granted for three months of the year (Sept-Dec). The fuelwood gathering permit program has been in effect for at least 10 years, but the number of permits issued per year remains around 10. Permit-holders are provided a combination to open the lock to the wildlife area, and the combination is changed annually. The wildlife area is used heavily by walk-in hikers, so there are a lot of "eyes on the ground". Fortunately, the Dept has not received any complaints of unauthorized vehicular use and has not seen evidence of off-road or unauthorized use. Habitat staff from the Flagstaff office will plan on discussing this topic at their next coordination meeting with the Forest Service.

**Written Comment: September 15, 2025.** What are you going to take away from actual sportsman this year.

**Agency Response:** Thank you for taking time to review and comment on the proposed rulemaking for Article 8, which pertains to

**Arizona Administrative Register**  
**NOTICES OF EXEMPT RULEMAKING**

wildlife area rules. This Article 8 rulemaking package increases opportunities for hunting on several Wildlife Areas and does not add any additional restrictions to sportsmen.

**Written Comment: September 19, 2025.** The summary of these proposed rule changes are deceiving, or at best misleading. I find the blanketed restriction of public vehicle access in these areas to be unacceptable! without any open explanation as to why this is needed. Public transparency should be expected by all.

**Agency Response:** Thank you for taking time to review and comment on the proposed rulemaking for Article 8, which pertains to wildlife area rules. Public vehicles are allowed on most Department wildlife areas, as long as they remain on established and designated roads. Off-road travel is permitted at most wildlife areas only for the retrieval of big game. Off-road motorized travel is prohibited outside of big game retrieval in order to protect the plants and soil that form the foundation of wildlife habitat. Excessive off-road use can degrade conditions so that they become unusable to wildlife. That is why off-road vehicular use is prohibited under most circumstances.

**Written Comment: September 29, 2025.** The Wildlife area (commission owned property) at Fools Hollow lake, where Show Low creek enters the lake, should be open to the taking of waterfowl during an open waterfowl season. This offers locals another location to hunt and was open previously.

**Agency Response:** Thank you for taking time to review and comment on the proposed rulemaking for Article 8, which pertains to wildlife area rules. The draft notice of exempt rulemaking included the following language at Fool Hollow Lake Wildlife Area: "This wildlife area is closed to the discharge of centerfire rifled firearms." This should allow for opportunities to hunt waterfowl at this wildlife area during open seasons since shotguns are no longer prohibited.

**Written Comment: October 10, 2025.** Thank you for the opportunity to provide feedback on the proposed amendments to Article 8 regarding Wildlife Areas and Department Properties. I strongly support the Department's effort to clarify public use regulations and better align them with conservation management plans. The revisions demonstrate a thoughtful balance between public recreation access and the long-term protection of Arizona's wildlife habitats. To further improve the clarity and effectiveness of these updates, I recommend three additions: (1) Establish clear, uniform signage requirements for restricted zones and seasonal closures, which would help visitors comply and reduce enforcement issues; (2) Include a defined "quiet hours" standard during critical breeding or nesting periods to protect sensitive species; and (3) Create an online, interactive map or permit lookup tool that shows area-specific rules, access dates, and contact information for local wildlife managers. These enhancements would make compliance easier for the public while supporting AZGFD's broader conservation goals. I appreciate the Department's commitment to transparency and encourage continued stakeholder engagement as these rules are finalized.

**Agency Response:** Thank you for taking time to review and comment on the proposed rulemaking for Article 8, which pertains to wildlife area rules. In response to comment one (1), the Department is currently working through the approval process for proposed rule changes to Article 8. Once they are approved and finalized, the Department will be crafting signage reflecting the new rules that is as consistent as possible in language and presentation across the wildlife areas. The Department will also work to create standardized closure signs where appropriate. Regarding Comment two (2), this will include signs for seasonal closures where they have been identified in Article 8. The Department does not typically define "quiet hours", but where needed, will close portions of wildlife areas to the public during sensitive breeding seasons. Comment three (3) pertains to posting updated rules and contact information for wildlife areas. The Department has a centralized website for all its wildlife areas (that include a map), where the public can click on individual websites for each wildlife area. The Department will post the updated Article 8 rules on each wildlife area's website along with contact information for the public who have questions. The website address is <https://www.azgfd.com/location-type/where-to-watch-wildlife/>

**12. All agencies shall list other matters prescribed by statute applicable to the specific agency or to any specific rule or class of rules. Additionally, an agency subject to Council review under A.R.S. §§ 41-1052 and 41-1055 shall respond to the following questions:**

**a. Whether the rule requires a permit, whether a general permit is used and if not, the reasons why a general permit is not used:**

No permits are required.

**b. Whether a federal law is applicable to the subject of the rule, whether the rule is more stringent than federal law and if so, citation to the statutory authority to exceed the requirements of federal law:**

Federal law is not directly applicable to the subject of the rules. The rules are based on state law.

**c. Whether a person submitted an analysis to the agency that compares the rule's impact on the competitiveness of business in this state to the impact on business in other states:**

Not applicable

**13. A list of any incorporated by reference material as specified in A.R.S. § 41-1028 and its location in the rules:**

Not applicable

**14. Whether the rule was previously made, amended or repealed as an emergency rule. If so, cite the notice published in the Register as specified in R1-1-409(A). Also, the agency shall state where the text was changed between the emergency and the exempt rulemaking packages:**

Not applicable

**15. The full text of the rules follows:**

**Arizona Administrative Register**  
**NOTICES OF EXEMPT RULEMAKING**  
**TITLE 12. NATURAL RESOURCES**

**CHAPTER 4. GAME AND FISH COMMISSION**  
**ARTICLE 8. WILDLIFE AREAS AND DEPARTMENT PROPERTIES**

Section	
R12-4-801.	General Provisions
R12-4-802.	Wildlife Area and Other Department Managed Property Restrictions

**ARTICLE 8. WILDLIFE AREAS AND DEPARTMENT PROPERTY**

**R12-4-801. General Provisions**

**A. Wildlife Areas:**

1. Wildlife areas shall be established to:
  - a. Provide protective measures for wildlife, habitat, or both;
  - b. Allow for hunting, fishing, and other recreational activities that are compatible with wildlife habitat conservation and education;
  - c. Allow for special management or research practices; and
  - d. Enhance wildlife and habitat conservation.
2. Wildlife areas shall be:
  - a. Lands owned, leased, or otherwise managed by the Commission;
  - b. Federally-owned lands of unique wildlife habitat where cooperative agreements provide wildlife management and research implementation; or
  - c. Any lands with property interest conveyed to the Commission by any entity, through an approved land use agreement, including but not limited to deeds, patents, leases, conservation easements, special use permits, licenses, management agreements, inter-agency agreements, letter agreements, and right-of-entry, where the property interest conveyed is sufficient for management of the lands consistent with the objectives of the wildlife area.
3. Land qualified for wildlife areas shall be:
  - a. Lands with unique topographic or vegetative characteristics that contribute to wildlife,
  - b. Lands where certain wildlife species are confined because of habitat demands,
  - c. Lands that can be physically managed and modified to attract wildlife, or
  - d. Lands that are identified as critical habitat for certain wildlife species during critical periods of their life cycles.
4. The Department may temporarily restrict public access to and public use of wildlife areas and the resources of wildlife areas for up to 90 days when necessary to protect property, ensure public safety, or to ensure maximum benefits to wildlife. Closures or restrictions exceeding 90 days shall require Commission approval.
5. Closures of all or any part of a wildlife area to public entry, and any restriction to public use of a wildlife area, shall be listed in this Article or shall be clearly posted at each entrance to the wildlife area. Such restrictions will include restrictions on the timing, type, or duration of certain activities on a wildlife area, including a prohibition on access to a wildlife area or type of use. No person shall conduct an activity restricted by this Article or by such posting.
6. ~~When a wildlife area is posted against travel except on existing roads, no person shall drive a motor-operated vehicle over the countryside except by road.~~
7. ~~The Department may post signs that place additional restrictions on the use of wildlife areas. Such restrictions may include the timing, type, or duration of certain activities, including the prohibition of access or nature of use.~~
8. ~~A person shall not access or use any wildlife area or facility in violation of any Department actions authorized under subsection (A)(7) when signs are posted providing notice of the restrictions.~~

**B. Commission-owned real property and -managed lands other than Wildlife Areas:**

1. The Department may take action to manage public access and use of any Commission-owned real property or facilities. Such actions may include restrictions on the timing, type, or duration of certain activities, including ~~the a prohibition of on access to Commission-owned real property and -managed lands or the type nature of use.~~
2. A person shall not access or use any Commission-owned real property, facilities, or -managed lands in violation of any Department actions authorized under subsection (B)(1), if signs are posted providing notice of the restrictions.

**R12-4-802. Wildlife Area and Other Department Managed Property Restrictions and Allowable Activities**

**A. The following general provisions apply to all wildlife areas unless specifically authorized, prohibited, modified or addressed in R12-4-802B, or if the wildlife area has posted signs authorizing or prohibiting the activity:**

1. Open to all hunting in season as permitted under R12-4-304 and R12-4-318.
2. Motorized vehicle and electric bicycle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). Motor vehicle travel restrictions in this rule do not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.
3. Overnight public camping allowed for no more than 14 days within a 30-day period.
4. Wood gathering is limited to dead and down material, for onsite noncommercial use only.
5. Campfires allowed. All fires must be extinguished when not being attended. Fires may be further restricted or prohibited with seasonal restrictions, as enacted by the Arizona Department of Forestry and Fire Management (DFFM).
6. Wildlife areas are closed to the discharge of firearms, muzzleloaders, precharged pneumatic weapons or archery within a ¼ mile of any occupied structure, unless authorized by the Department.
7. Knowingly excavating or collecting any historic, archaeological or paleontological specimen or resource is prohibited under A.R.S. § 41-841.

**Arizona Administrative Register**  
**NOTICES OF EXEMPT RULEMAKING**

~~A-B.~~ No person shall violate the following ~~restrictions~~ regulations on Wildlife Areas:

1. Alamo Wildlife Area (located in Units 16A and 44A):
  - a. Posted portions closed to all public entry.
  - b. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318.~~
2. Allen Severson Wildlife Area (located in Unit 3B):
  - a. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~  
The rules and regulations of the land management agency (Apache-Sitgreaves National Forest) apply to this wildlife area.
  - b. ~~Posted portions closed to discharge of all firearms from April 1 through July 25 annually.~~
  - e. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except posted portions closed to hunting from April 1 through July 25 annually.~~
3. Aravaipa Canyon Wildlife Area (located in Units 31 and 32):
  - a. Access through the Aravaipa Canyon Wildlife Area within the Aravaipa Canyon Wilderness Area is by permit only, available through the Safford Office of the Bureau of Land Management.
  - b. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except the~~ This wildlife area is closed to the discharge of all firearms.
4. Arivaca Lake Wildlife Area (located in Unit 36B):
  - a. ~~Open fires allowed in designated areas only. No additional regulations apply to this wildlife area.~~
  - b. ~~Wood collecting limited to dead and down material, for onsite noncommercial use only.~~
  - e. ~~Overnight public camping in the wildlife area allowed in designated areas only, for no more than 14 days within a 30-day period.~~
  - d. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - e. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318.~~
5. Arlington Wildlife Area (located in Unit 39):
  - a. No open fires.
  - b. No firewood cutting or gathering.
  - c. No overnight public camping.
  - d. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). No motorized travel is permitted within agriculture and crop production areas. This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles. Motorized vehicle and electric bicycle travel are prohibited within agriculture and crop production areas.~~
  - e. If conducted during an event approved under R12-4-125, Target target or clay bird shooting is permitted in designated areas only.
  - f. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except:~~
    - i. ~~Posted portions around Department housing are closed to the discharge of all firearms; and~~
    - ii. ~~This Wildlife wildlife area is closed to the discharge of centerfire rifled firearms.~~
6. Base and Meridian Wildlife Area (located in Units 39, 26M, and 47M):
  - a. No open fires.
  - b. No firewood cutting or gathering.
  - c. No overnight public camping.
  - d. No target or clay bird shooting.
  - d.e. ~~Motorized vehicle and electric bicycle travel are is not permitted on the wildlife area, prohibited, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - e. ~~No target or clay bird shooting.~~
  - f. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except the wildlife area is closed to the discharge of centerfire rifled firearms. Posted portions closed to hunting.~~
  - g. This wildlife area is closed to the discharge of centerfire rifled firearms.
7. Becker Lake Wildlife Area (located in Unit 1):
  - a. No open fires.
  - b. No firewood cutting or gathering.
  - c. No overnight public camping.
  - d. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - ed. The Becker Lake boat launch access road and parking areas along with any other posted portions of the wildlife area will be closed to all public entry from one hour after sunset to one hour before sunrise daily.
  - fe. Posted portions closed to all public entry.
  - gf. Posted portions closed to hunting.
  - hg. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except the wildlife area is closed to the discharge of rifled firearms. This wildlife area is closed to the discharge of centerfire rifled firearms.~~
8. Bog Hole Wildlife Area (located in Unit 35B):

NOTICES OF EXEMPT RULEMAKING

- a. ~~Motorized vehicle and electric bicycle travel are is not permitted on the wildlife area; prohibited, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response or other emergency vehicles.~~
- b. ~~Open to all hunting in season, by foot access only, as permitted under R12-4-304 and R12-4-318.~~
- 9. Chevelon Canyon Ranches Wildlife Area (located in Unit 4A):
  - a. ~~Open fires allowed in designated areas only. No additional regulations apply to this wildlife area.~~
  - b. ~~Wood collecting limited to dead and down material, for onsite noncommercial use only.~~
  - e. ~~Overnight public camping allowed in designated areas only, for no more than 14 days within a 30-day period.~~
  - d. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - e. ~~No target or clay bird shooting.~~
  - f. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318.~~
- 10. Chevelon Creek Wildlife Area (located in Unit 4B):
  - a. No open fires.
  - b. No firewood cutting or gathering.
  - c. No overnight public camping.
  - d. ~~Motorized vehicle travel permitted on designated roads or areas only. This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - ed. Posted portions closed to all public entry.
  - f. ~~Additional posted portions closed to all public entry from October 1 through February 1 annually.~~
  - ge. No target or clay bird shooting.
  - hf. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except posted portions closed to hunting from October 1 through February 1 annually. Posted portions closed to waterfowl hunting from October 1 through February 15 annually.~~
- 11. Cibola Valley Conservation and Wildlife Area (located in unit 43A):
  - a. No open fires.
  - b. No firewood cutting or gathering.
  - c. No overnight public camping.
  - d. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). No motorized travel is permitted within agriculture and crop production areas. This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles. Motorized vehicle and electric bicycle travel are prohibited within agriculture and crop production areas.~~
  - e. Posted portions closed to all public entry.
  - f. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318.~~
- 12. Clarence May and C.H.M. May Memorial Wildlife Area (located in Unit 29):

Closed to hunting, except for predator hunts authorized by Commission Order.
- 13. Cluff Ranch Wildlife Area (located in Unit 31):
  - a. ~~Open fires allowed in designated areas only. All fires must be extinguished when not being attended. Fires may be further restricted or prohibited with seasonal restrictions, as enacted by the Arizona Department of Forestry and Fire Management (DFFM).~~
  - b. ~~Wood collecting limited to dead and down material, for onsite noncommercial use only.~~
  - eb. ~~Overnight public camping allowed in designated areas only, for no more than 14 days within a 30-day period.~~
  - d. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - ec. ~~Posted portions around Department housing and Pond Three are closed to discharge of all firearms.~~
  - fd. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except the This wildlife area is closed to the discharge of centerfire rifled firearms.~~
- 14. Coal Mine Spring Wildlife Area (located in Unit 34A):
  - a. ~~Overnight public camping allowed for no more than 14 days within a 30-day period. No open fires.~~
  - b. ~~No firewood cutting or gathering.~~
  - b-c. ~~Motorized vehicle and electric bicycle travel are is not permitted on the wildlife area; prohibited, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response or other emergency vehicles.~~
  - b. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318.~~
- 15. Colorado River Nature Center Wildlife Area (located in Unit 15D):
  - a. No open fires.
  - b. No firewood cutting or gathering.
  - c. No overnight public camping.
  - d. ~~Motorized vehicle and electric bicycle travel permitted on designated roads or areas only. This subsection does not apply to Department authorized vehicles, law enforcement, fire response, or other emergency vehicles.~~
  - e. Closed to the discharge of firearms.
  - f. Closed to hunting.
- 16. Fool Hollow Lake Wildlife Area (located in Unit 3C):

**Arizona Administrative Register**  
**NOTICES OF EXEMPT RULEMAKING**

- a. No open fires.
  - b. No firewood cutting or gathering.
  - c. No overnight public camping.
  - d. ~~Motorized vehicle travel permitted on designated roads, trails, or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - ed. The parking area adjacent to Sixteenth Avenue and other posted portions of the wildlife area will be closed to all public entry daily from one hour after sunset to one hour before sunrise, except for anglers possessing a valid fishing license accessing Fool Hollow Lake/Show Low Creek.
  - fe. ~~Closed to the discharge of firearms. This wildlife area is closed to the discharge of centerfire rifled firearms.~~
  - g. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except the wildlife area is closed to the discharge of firearms.~~
17. House Rock Wildlife Area (located in Unit 12A):
- a. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles, law enforcement, fire response, or other emergency vehicles. The rules and regulations of the land management agency (Kaibab National Forest) apply to this wildlife area.~~
  - b. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318.~~
  - e-b. Members of the public shall remain in an enclosed vehicle at all times when within one-quarter mile of the House Rock bison herd any bison, except when taking bison or accompanied by Department personnel.
18. Jacques Marsh Wildlife Area (located in Unit 3B):
- a. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles. The rules and regulations of the land management agency (Apache-Sitgreaves National Forest) apply to this wildlife area.~~
  - b. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except the wildlife area is closed to the discharge of rimfire and centerfire rifled firearms.~~
19. Lamar Haines Wildlife Area (located in Unit 7):
- a. No open fires.
  - b. Wood cutting by permit only and ~~collecting~~ gathering limited to dead and down material, for noncommercial use only. Members of the public shall obtain a wood cutting permit from the Flagstaff Game and Fish Department regional office.
  - c. ~~No Overnight overnight~~ public camping, ~~allowed for no more than 14 days within a 30 day period.~~
  - d. Motorized vehicle and electric bicycle travel ~~allowed for~~ permitted wood cutting on designated roads or areas only, except for and big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.
  - e. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318.~~
20. Lower San Pedro River Wildlife Area (located in Units 32 and 37B):
- a. ~~Open fires allowed in designated areas only. The following acts are prohibited:~~
    - i. ~~Building, attending, maintaining, or using a fire without removing all flammable material from around the fire to adequately prevent the fire from spreading from the fire pit.~~
    - ii. ~~Carelessly or negligently throwing or placing any ignited substance or other substance that may cause a fire.~~
    - iii. ~~Building, attending, maintaining, or using a fire in any area that is closed to fires.~~
    - iv. ~~Leaving a fire without completely extinguishing it.~~
  - b. ~~Wood collecting limited to dead and down material, for onsite noncommercial use only.~~
  - e. ~~Overnight public camping allowed in designated areas only, for no more than 14 days within a 30 day period.~~
  - d. ~~Motorized vehicle travel permitted on designated roads, trails, or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - e-a. ~~Posted portions closed to all public entry.~~
  - f-b. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except posted~~ Posted portions closed to hunting.
  - g. ~~Parking allowed within 300 feet of designated open roads and in designated areas only.~~
  - h. ~~Discharge of a firearm or pre-charged pneumatic weapon prohibited within 1/4 mile of buildings.~~
  - i. ~~A person shall not use a metal detector or similar device except as authorized by the Department. This subsection does not apply to law enforcement officers in the scope of their official duties, or to persons duly licensed, permitted, or otherwise authorized to investigate historical or cultural artifacts by a government agency with regulatory authority over cultural or historic artifacts.~~
21. Luna Lake Wildlife Area (located in Unit 1):
- a. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles. The rules and regulations of the land management agency (Apache-Sitgreaves National Forest) apply to this wildlife area.~~
  - b. ~~Posted portions closed to all public entry from February 15 through July 31 annually.~~
  - e. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except when closed to hunting from April 1 through July 31 annually.~~

NOTICES OF EXEMPT RULEMAKING

22. Manhattan Claims Wildlife Area (located in Unit 29):
  - a. ~~Wood collecting limited to dead and down material, for onsite noncommercial use only. No additional regulations apply to this wildlife area.~~
  - b. ~~Overnight public camping allowed for no more than 14 days within a 30-day period.~~
  - c. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
23. Mittry Lake Wildlife Area (located in Unit 43B):
  - a. ~~Open fires allowed in designated areas only.~~
  - b. ~~Wood collecting limited to dead and down material, for onsite noncommercial use only.~~
  - c. ~~Overnight public camping allowed in designated areas only, for no more than 14 days within a 30-day period.~~
  - d. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
    - a. No Camping in posted day use only areas.
    - b. Posted portions closed to all public entry.
    - c. Mittry Lake is a "No Ski" waterway as defined under R12-4-501.
    - d. Open to all hunting in season as permitted under R12-4-304 and R12-4-318.
24. Planet Ranch Conservation and Wildlife Area (located in Units 16A and 44A):
  - a. No open fires.
  - b. No firewood cutting or gathering.
  - c. Overnight public camping allowed in designated areas only, for no more than 14 days within a 30-day period.
  - d. ~~Motorized vehicle travel permitted on designated roads, trails, or areas only, except for big game retrieval as permitted under R12-4-110(H), outside The posted Lower Colorado River Multi-Species Conservation Program habitat area is closed to motor vehicle and electric bicycle use. This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - e. Posted portions closed to public entry.
  - f. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except posted~~ Posted portions closed to hunting.
25. Powers Butte (Mumme Farm) Wildlife Area (located in Unit 39):
  - a. No open fires.
  - b. No firewood cutting or gathering.
  - c. No overnight public camping.
  - d. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). No motorized travel is permitted within agriculture and crop production areas. This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles. Motorized vehicle and electric bicycle travel are prohibited within agriculture and crop production areas.~~
  - e. If conducted during an event approved under R12-4-125, target or clay bird shooting is permitted in designated areas only.
  - f. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except: This wildlife area is closed to the discharge of centerfire rifled firearms.~~
    - i. ~~Posted portions around Department housing are closed to the discharge of all firearms; and~~
    - ii. ~~Wildlife area is closed to the discharge of centerfire rifled firearms.~~
26. Quigley-Achee Wildlife Area (located in Unit 41):
  - a. No open fires.
  - b. No overnight public camping.
  - c. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). No motorized travel is permitted within agriculture and crop production areas. This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles. Motorized vehicle and electric bicycle travel are prohibited within agriculture and crop production areas.~~
  - d. Posted portions closed to all public entry.
  - e. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except~~ Posted portions closed to hunting.
27. Raymond Wildlife Area (located in Unit 5B):
  - a. Open fires allowed in designated areas campgrounds only. All fires must be extinguished when not being attended. Fires may be further restricted or prohibited with seasonal restrictions, as enacted by the Arizona Department of Forestry and Fire Management (DFFM).
  - b. Overnight public camping permitted in designated sites areas only, for no more than 14 days within a 30-day period.
  - c. ~~Motorized vehicle travel permitted on designated roads, trails, or areas only, except for big game retrieval as permitted under R12-4-110(H). All-terrain and utility type vehicles are prohibited as defined under A.R.S. 28-101. For the purpose of this subsection, all terrain and utility type vehicle means a motor vehicle having three or more wheels fitted with large tires and is designed chiefly for recreational use over roadless, rugged terrain. This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - d. Posted portions closed to all public entry from May 1 through July 29 annually.
  - e. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except posted~~ Posted portions closed to hunting periodically during hunting seasons.

**Arizona Administrative Register**  
**NOTICES OF EXEMPT RULEMAKING**

- f. Members of the public shall remain in an enclosed vehicle at all times when within one-quarter mile of the ~~Raymond bison herd~~ any bison, except when taking bison or accompanied by Department personnel.
28. Robbins Butte Wildlife Area (located in Unit 39):
- a. No open fires.
  - b. No firewood cutting or gathering.
  - c. No overnight public camping.
  - d. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - ed. Parking in designated areas only.
  - fe. If conducted during an event approved under R12-4-125, target or clay bird shooting is permitted in designated areas only.
  - gf. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318 except the This wildlife area is closed to the discharge of centerfire rifled firearms.~~
29. Roosevelt Lake Wildlife Area (located in Units 22, 23, and 24B):
- a. Posted portions closed to hunting and all public entry from November 15 through February 15 annually.
  - b. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). No motorized travel is permitted within agriculture and crop production areas. This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - e. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except posted portions closed to hunting from November 15 through February 15 annually.~~
30. Santa Rita Wildlife Area (located in Unit 34A): ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318.~~
- a. Open fires allowed in designated areas only. All fires must be extinguished when not being attended. Fires may be further restricted or prohibited with seasonal restrictions, as enacted by the Arizona Department of Forestry and Fire Management (DFFM).
  - b. Overnight public camping permitted in designated areas only, for no more than 14 days within a 30-day period.
  - c. Posted portions closed to all public entry.
31. Sipe White Mountain Wildlife Area (located in Unit 1):
- a. ~~Open fires allowed in designated areas only.~~
  - b. No firewood cutting or gathering.
  - e. Overnight public camping allowed in designated areas only, for no more than 14 days within a 30-day period.
  - d. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - e. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except posted portions around Department housing is closed to the discharge of all firearms.~~
32. Springerville Marsh Wildlife Area (located in Unit 2B):
- a. No open fires.
  - b. No firewood cutting or gathering.
  - c. No overnight public camping.
  - d. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - ed. ~~Closed to the discharge of all firearms. This wildlife area is closed to the discharge of all firearms.~~
  - f. ~~Open to all hunting as permitted under R12-4-304 and R12-4-318, except the wildlife area is closed to the discharge of all firearms.~~
33. Sunflower Flat Wildlife Area (located in Unit 8):
- a. Walk-in ~~Overnight~~ overnight public camping allowed for no more than 14 days within a 30-day period.
  - b. ~~Motorized vehicle and electric bicycle travel are permitted on designated roads or areas only, prohibited, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - e. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318.~~
34. Three Bar Wildlife Area (located in Unit 22):
- a. ~~Motorized vehicle and electric bicycle travel: are prohibited within the Three Bar Wildlife and Habitat Study Area (within the Forest Road 647 loop).~~
    - i. ~~Is permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H).~~
    - ii. ~~Is prohibited within the Three Bar Wildlife and Habitat Study Area.~~
    - iii. ~~This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - b. ~~Open to all hunting in season, as permitted under R12-4-304 and R12-4-318.~~
35. Tucson Mountain Wildlife Area (located in Unit 38M):
- a. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except: Posted portions and those portions identified on the online check-in system wildlife area map are closed to hunting.~~
    - i. ~~Portions posted closed to hunting,~~
    - ii. ~~Portions closed to hunting as identified on the online check-in system wildlife area map, and~~
    - iii. ~~Firearms and pre-charged pneumatic weapons are prohibited for the take of wildlife.~~

NOTICES OF EXEMPT RULEMAKING

- b. Firearms and pre-charged pneumatic weapons are prohibited for the take of wildlife.
- ~~b-c. Archery hunters must check-in online with the Arizona Game and Fish Department prior to going afield.~~
- 36. Upper Verde River Wildlife Area (located in Unit 8 and 19A):
  - a. No open fires.
  - b. No firewood cutting or gathering.
  - c. No overnight public camping allowed.
  - d. Motorized vehicle and electric bicycle travel ~~are is not permitted prohibited~~, except for big game retrieval as permitted under R12-4-110(H). ~~This subsection does not apply to Department authorized vehicles or law enforcement, fire department, or other emergency vehicles.~~
  - e. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318.~~
- 37. Wenima Wildlife Area (located in Unit 2B):
  - a. No open fires.
  - b. No firewood cutting or gathering.
  - c. No overnight public camping.
  - d. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - ~~ed. No target or clay bird shooting.~~
  - f. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318.~~
- 38. White Mountain Grasslands Wildlife Area (located in Unit 1):
  - ~~a. No open fires.~~
  - ~~b. No firewood cutting or gathering.~~
  - e. ~~Overnight public camping allowed in designated areas only, for no more than 14 days within a 30-day period.~~
  - d. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - ea. Posted portions closed to all public entry.
  - fb. If conducted during an event approved under R12-4-125, target or clay bird shooting is permitted in designated areas only.
  - g. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318.~~
- 39. Whitewater Draw Wildlife Area (located in Unit 30B):
  - a. No open fires except as authorized by the Department.
  - b. ~~Overnight public camping allowed in designated areas only, for no more than 14 days within a 30-day period.~~
  - e. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - db. Posted portions closed to all public entry from October 15 through March 15 annually.
  - c. This wildlife area is closed to the discharge of centerfire rifled firearms.
  - e. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except:~~
    - i. ~~The wildlife area is closed to the discharge of centerfire rifled firearms, and~~
    - ii. ~~Posted portions closed to hunting from October 15 through March 15 annually.~~
- 40. Willcox Playa Wildlife Area (located in Unit 30A):
  - ~~a. Open fires allowed in designated areas only.~~
  - b. ~~Wood collecting limited to dead and down material, for onsite noncommercial use only.~~
  - e. ~~Overnight public camping allowed in designated areas only, for no more than 14 days within a 30-day period.~~
  - d. ~~Motorized vehicle travel permitted on designated roads or areas only, except for big game retrieval as permitted under R12-4-110(H). This subsection does not apply to Department authorized vehicles or law enforcement, fire response, or other emergency vehicles.~~
  - e. Posted portions closed to hunting and all public entry from October 15 through March 15 annually.
  - f. ~~Open to all hunting in season as permitted under R12-4-304 and R12-4-318, except posted portions closed to hunting from October 15 through March 15 annually.~~
- BC.** Notwithstanding Commission Order 40, public access and use of the Hirsch Conservation Education Area and Biscuit Tank is limited to activities conducted and offered by the Department and in accordance with the Department's special management objectives for the property, which include, but are not limited to, flexible harvest, season, and methods that:
  1. Allow for a variety of fishing techniques, fish harvest, fish consumption, and catch and release educational experiences;
  2. Maintain a healthy, productive, and balanced fish community; and
  3. Provide public education activities and training courses that are compatible with the management of aquatic wildlife.

**Arizona Administrative Register**  
**NOTICES OF RULEMAKING DOCKET OPENING**

Volume 32

Issue 4

January 23, 2026

**NOTICES OF RULEMAKING DOCKET OPENING**

The APA requires an agency file a Notice of Rulemaking Docket Opening which outlines its rulemaking intentions under [A.R.S. § 41-1021](#).

A docket opening and Notice of Proposed Rulemaking are often filed at the same time and published in the same *Register* issue.

If a Notice of Proposed Rulemaking is not published in this *Register* that corresponds with a published docket in this week's issue, it simply

means the agency has not filed the notice for consideration and public review.

An agency has one year from the publishing of this notice to propose a rule; after one year the docket expires.

Questions about the notice can be answered by the person listed in item #5.

Refer to item #6 for information on how to comment on this notice.

**NOTICE OF RULEMAKING DOCKET OPENING**

**CITIZENS CLEAN ELECTIONS COMMISSION**

[R26-02]

**1. Permission to proceed with this docket was granted under A.R.S. § 41-1039 by the governor on:**

Pursuant to A.R.S. § 41-1039(E)(2)(c), the Commission is not required to obtain permission to proceed with this rulemaking.

**2. Title and its heading:**

2, Administration

**Chapter and its heading:**

20, Citizens Clean Elections Commission

**Article and its heading:**

7, Use of Funds and Repayment

**Section number:**

R2-20-702

**3. The subject matter of the proposed rule:**

The Commission needs to amend its rules to ensure that participating candidates in the Clean Elections campaign funding program understand how they can and cannot use their campaign funds. Such clarification will ensure the rules are clear, concise, and consistent and candidates are aware of how the Commission ensures compliance with clean elections rules and statutes.

**4. A citation to all published notices relating to the current proceeding:**

Notice of Proposed Rulemaking: 32 A.A.R. 245, January 23, 2026 (*in this issue*); File Number: R26-01

**5. The name and address of agency personnel with whom persons may communicate regarding the rule:**

Name: Thomas Collins  
Title: Executive Director  
Address: 1802 W. Jackson St.  
Phoenix, AZ 85007  
Telephone: (602) 364-3477  
Email: [ccec@azcleelections.gov](mailto:ccec@azcleelections.gov)  
Website: [www.azcleelections.gov](http://www.azcleelections.gov)

**6. The time during which the agency will accept written comments and the time and place where oral comments may be made:**

Written comments will be accepted until 10 a.m., March 26, 2026. The Commission must hold an open meeting to adopt rules. A.R.S. § 16-956(C). The Commission will review and discuss any comments, and potentially adopt the amendment at its regular business meeting March 26, 2026 at 10 a.m. More information on Commission meeting dates, times and means of attending are available on the Commission's website: <https://www.azcleelections.gov/commission-meetings>.

NOTICES OF RULEMAKING DOCKET OPENING

A person interested in a requesting an oral proceeding pursuant to A.R.S. 41-1023(C) should send that request in writing to:

Name: Thomas M. Collins  
Title: Executive Director  
Address: 1802 W. Jackson St.  
Phoenix, AZ 85007  
Telephone: (602) 364-3477  
Email: [ccec@azcleaselections.gov](mailto:ccec@azcleaselections.gov)

Commission meetings are held at:  
Citizens Clean Elections Commission  
1110 W. Washington St., Suite 250  
Phoenix, AZ 85007

**7. A timetable for agency decisions or other action on the current proceeding, if known:**

The Commission anticipates considering adoption of the amendment at its regular meeting March 26, 2026.

**NOTICE OF DOCKET OPENING FOR A PROPOSED EXPEDITED RULEMAKING**

**BOARD OF ACCOUNTANCY**

[R25-308]

**1. Permission to proceed with this docket was granted under A.R.S. § 41-1039 by the governor on:**

December 18, 2025

**2. Title and its heading:**

4, Professions and Occupations

**Chapter and its heading:**

1, Board of Accountancy

**Article and its heading:**

1, General  
3, Certification and Registration  
4, Regulation

**Section number:**

R4-1-115, R4-1-345, R4-1-453, R4-1-454, R4-1-455

**3. The subject matter of the proposed rule:**

R4-1-115. The Accounting and Auditing and Tax Advisory Committees (Committees) are volunteer bodies composed of certified public accountants (CPAs), appointed by the Arizona State Board of Accountancy (Board), that assist it by overseeing the investigation of consumer complaints and recommending final dispositions. The Committees have recently started reviewing requests for continuing professional education (CPE) pre-approval and verification that come from Decisions and Orders (D&Os) that originate from their respective committees. This function was originally performed in totality by the Board’s CPE Advisory Committee, but the responsibility has recently been shared with appropriate subject committees for more effective and efficient review. While the Board believes that this rule already allows the Committees to perform this function, it would nevertheless like to modify it to make it explicitly clear for registrants.

R4-1-345. As it relates to subsection (A) of this rule, new language is included to conform the rule language to existing practice. This practice is authorized by statute (A.R.S. §§ 32-729 and 32-730(A)) as once an individual’s certificate is reinstated or reactivated, it must have a prorated initial registration that accounts for the time period between the date of a newly certified CPA or a CPA who has been reinstated or reactivated and the individual’s birth month in an odd or even-numbered year (see: A.A.C. R4-1-345(B)).

As it relates to subsection (B) of this rule, the Board furthermore wishes to update terminology related to registration and remove the “no later than 5:00 p.m. on the last business day of the month” registration requirement. The requirement is incompatible with A.R.S. § 32-730. Operationally, the Board has discontinued this requirement, and is now accepting registrations on the last calendar day of a month by 11:59 p.m. The rule needs to be modified to conform with the statute and current practice.

As it relates to subsection (C) of this rule, the Board makes minor conforming changes and removes redundant provisions (R4-1-345(C)(1)(b) and (2)(b) that are already covered in A.R.S. § 32-729(3) and (4) respectively.)

R4-1-453. As it relates to subsection (A) of this rule, the Board is clarifying the language for registrants to inform them that the CPE method requirements can also be prorated. This is helpful because registrants who have registration periods of less than two years have prorated CPE requirements per A.A.C. R4-1-453(C) and limitations noted in subsection (A) apply as well in practice.

NOTICES OF RULEMAKING DOCKET OPENING

As it relates to subsection (A)(7), of this rule, the Board is eliminating its introductory computer CPE limitation. The Board has had this limitation wherein registrants could only earn a maximum of 20 hours of CPE in introductory computer-related courses. On September 23, 2024, the Board voted to stop enforcing this limitation because: (i) In overage CPE audits, the Board did not see in practice that registrants went over the 20-hour max limit, (ii) because of the 40-hour requirement in accounting, auditing, taxation, consulting services, or business law (A/T/C/B) (i.e., the technical continuing education required for CPAs), there was no reason to limit the remaining the CPE, (iii) other jurisdictions did not have a similar limitations, and (iv) it simplifies CPE reporting for registrants. Repeal of this subsection will conform the rule to the Board’s existing practices.

As it relates to subsection (A)(9) of this rule, the Board is clarifying that in order for the segments of an overarching CPE course to be credited for CPE, all segments must be taken within the same CPE reporting period.

Lastly, changes are made in subsections (A) and (I) to update terminology related to registration.

R4-1-454. The Board is updating its incorporation by reference of the Standards for Performing and Reporting on Peer Reviews. A.R.S. § 41-1028(B) requires that a reference in rule fully identify an incorporated matter by location, date, and state that the rule does not include any later amendments or editions of the incorporation, hence the Board’s need to annually update. Peer reviews are periodic quality reviews that CPA firms undergo to educate them as to whether complex engagements (e.g., audits) are performed in accordance with applicable standards. The regulated community already uses the latest version of the standards and the Board endeavors to keep its incorporation by reference up-to-date accordingly.

R4-1-455. The Board seeks to update its incorporation by reference of the AICPA’s Code of Professional Conduct. A.R.S. § 41-1028(B) requires that a reference in rule fully identify an incorporated matter by location, date, and state that the rule does not include any later amendments or editions of the incorporation, hence the Board’s need to annually update. The updating of this references is essential to the Board’s public safety mission. The AICPA’s standards publication is updated on a yearly basis, and the timely updating of these standards ensures that CPAs are regulated by the same standards that industry has implemented. Untimely implementation may create confusion for registrants and complainants, and ultimately lead to ineffective regulation, which may harm the public we must protect.

**4. A citation to all published notices relating to the current proceeding:**

Notice of Proposed Expedited Rulemaking: 32 A.A.R. 249, January 23, 2026 (*in this issue*); File Number: R25-306

**5. The name and address of agency personnel with whom persons may communicate regarding the rule:**

Name: Monica L. Petersen  
Title: Executive Director  
Address: Board of Accountancy  
100 N. 15th Ave., Suite 165  
Phoenix, AZ 85007  
Telephone: (602) 364-0870  
Fax: (602) 364-0903  
Email: mpetersen@azaccountancy.gov  
Website: www.azaccountancy.gov

**6. The time during which the agency will accept written comments and the time and place where oral comments may be made:**

An oral proceeding regarding the proposed rules will be held as follows:

Date: February 23, 2026  
Time: 9:00 a.m.  
Location: Board of Accountancy  
100 N. 15th Ave., Suite 165  
Phoenix, AZ 85007

The rulemaking record will close on Monday, February 23, 2026, at 5:00 p.m.

**7. A timetable for agency decisions or other action on the current proceeding, if known:**

A timetable is not known at this time.

**Arizona Administrative Register**  
**NOTICES OF AGENCY OMBUDSMAN**

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**Volume 32**

**Issue 4**

**January 23, 2026**

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**NOTICES OF AGENCY OMBUDSMAN**

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The Administrative Procedure Act requires the publication of Notices of Agency Ombudsman under A.R.S. §§ [41-1006\(A\)](#) and [41-1013\(B\)\(13\)](#).

An ombudsman is an agency's point of contact who assists members of the public or regulated community seeking information or guidance from the agency.

**NOTICE OF AGENCY OMBUDSMAN**

**BOARD OF PHYSICAL THERAPY**

[M25-108]

**1. The agency's name:**

Board of Physical Therapy

**2. The ombudsman's contact information:**

Name: Judy Chepeus  
Title: Executive Director  
Address: Arizona Board of Physical Therapy  
1740 W. Adams St., Suite 2450  
Phoenix, AZ 85007  
Telephone: (602) 271-7365  
Email: judy.chepeus@ptboard.az.gov

**NOTICE OF AGENCY OMBUDSMAN**

**BOARD OF PSYCHOLOGIST EXAMINERS**

[M25-109]

**1. The agency's name:**

Board of Psychologist Examiners

**2. The ombudsman's contact information:**

Name: Heidi Herbst Paakkonen  
Title: Executive Director  
Address: Arizona Board of Psychologist Examiners  
1740 W. Adams St., Suite 3403  
Phoenix, AZ 85007  
Telephone: (602) 542-3018  
Email: Heidi.Paakkonen@psychboard.az.gov

**Arizona Administrative Register**  
**2026 REGISTER INDEXES**  
**Volume 32 - Issue 4 | January 23, 2026**

Volume 32

Issue 4

January 23, 2026

**2026 REGISTER INDEXES**

The *Register* is published by volume in a calendar year (See “Information” in the front of each issue for more details).

Abbreviations for rulemaking activity in this Index include:

**PROPOSED RULEMAKING**

PN = Proposed new Section  
PM = Proposed amended Section  
PR = Proposed repealed Section  
P# = Proposed renumbered Section

**SUPPLEMENTAL PROPOSED RULEMAKING**

SPN = Supplemental proposed new Section  
SPM = Supplemental proposed amended Section  
SPR = Supplemental proposed repealed Section  
SP# = Supplemental proposed renumbered Section

**FINAL RULEMAKING**

FN = Final new Section  
FM = Final amended Section  
FR = Final repealed Section  
F# = Final renumbered Section

**SUMMARY RULEMAKING**

**PROPOSED SUMMARY**

PSMN = Proposed Summary new Section  
PSMM = Proposed Summary amended Section  
PSMR = Proposed Summary repealed Section  
PSM# = Proposed Summary renumbered Section

**FINAL SUMMARY**

FSMN = Final Summary new Section  
FSMM = Final Summary amended Section  
FSMR = Final Summary repealed Section  
FSM# = Final Summary renumbered Section

**EXPEDITED RULEMAKING**

**PROPOSED EXPEDITED**

PEN = Proposed Expedited new Section  
PEM = Proposed Expedited amended Section  
PER = Proposed Expedited repealed Section  
PE# = Proposed Expedited renumbered Section

**SUPPLEMENTAL EXPEDITED**

SPEN = Supplemental Proposed Expedited new Section  
SPEM = Supplemental Proposed Expedited amended Section  
SPER = Supplemental Proposed Expedited repealed Section  
SPE# = Supplemental Proposed Expedited renumbered Section

**FINAL EXPEDITED**

FEN = Final Expedited new Section  
FEM = Final Expedited amended Section  
FER = Final Expedited repealed Section  
FE# = Final Expedited renumbered Section

**EXEMPT RULEMAKING**

**EXEMPT**

XN = Exempt new Section  
XM = Exempt amended Section  
XR = Exempt repealed Section  
X# = Exempt renumbered Section

**EXEMPT PROPOSED**

PXN = Proposed Exempt new Section  
PXM = Proposed Exempt amended Section  
PXR = Proposed Exempt repealed Section  
PX# = Proposed Exempt renumbered Section

**EXEMPT SUPPLEMENTAL PROPOSED**

SPXN = Supplemental Proposed Exempt new Section  
SPXR = Supplemental Proposed Exempt repealed Section  
SPXM = Supplemental Proposed Exempt amended Section  
SPX# = Supplemental Proposed Exempt renumbered Section

**FINAL EXEMPT RULEMAKING**

FXN = Final Exempt new Section  
FXM = Final Exempt amended Section  
FXR = Final Exempt repealed Section  
FX# = Final Exempt renumbered Section

**EMERGENCY RULEMAKING**

EN = Emergency new Section  
EM = Emergency amended Section  
ER = Emergency repealed Section  
E# = Emergency renumbered Section  
EEXP = Emergency expired

**RECODIFICATION OF RULES**

RC = Recodified

**REJECTION OF RULES**

RJ = Rejected by the Attorney General

**TERMINATION OF RULES**

TN = Terminated proposed new Sections  
TM = Terminated proposed amended Section  
TR = Terminated proposed repealed Section  
T# = Terminated proposed renumbered Section

**RULE EXPIRATIONS**

EXP = Rules have expired  
*See also “emergency expired” under emergency rulemaking*

**CORRECTIONS**

C = Corrections to Published Rules

Page Guide

Issue 1, Friday, January 2, 2026 ..... 1-166	Issue 27, Friday, July 3, 2026 .....
Issue 2, Friday, January 9, 2026 ..... 167-210	Issue 28, Friday, July 10, 2026 .....
Issue 3, Friday, January 16, 2026 ..... 211-240	Issue 29, Friday, July 17, 2026 .....
Issue 4, Friday, January 23, 2026 .....	Issue 30, Friday, July 24, 2026 .....
Issue 5, Friday, January 30, 2026 .....	Issue 31, Friday, July 31, 2026 .....
Issue 6, Friday, February 6, 2026 .....	Issue 32, Friday, August 7, 2026.....
Issue 7, Friday, February 13, 2026 .....	Issue 33, Friday, August 14, 2026.....
Issue 8, Friday, February 20, 2026 .....	Issue 34, Friday, August 21, 2026.....
Issue 9, Friday, February 27, 2026 .....	Issue 35, Friday, August 28, 2026.....
Issue 10, Friday, March 6, 2026 .....	Issue 36, Friday, September 4, 2026.....
Issue 11, Friday, March 13, 2026 .....	Issue 37, Friday, September 11, 2026.....
Issue 12, Friday, March 20, 2026 .....	Issue 38, Friday, September 18, 2026.....
Issue 13, Friday, March 27, 2026 .....	Issue 39, Friday, September 25, 2026.....
Issue 14, Friday, April 3, 2026 .....	Issue 40, Friday, October 2, 2026.....
Issue 15, Friday, April 10, 2026 .....	Issue 41, Friday, October 9, 2026.....
Issue 16, Friday, April 17, 2026 .....	Issue 42, Friday, October 16, 2026.....
Issue 17, Friday, April 24, 2026 .....	Issue 43, Friday, October 23, 2026.....
Issue 18, Friday, May 1, 2026 .....	Issue 44, Friday, October 30, 2026.....
Issue 19, Friday, May 8, 2026 .....	Issue 45, Friday, November 6, 2026.....
Issue 20, Friday, May 15, 2026 .....	Issue 46, Friday, November 13, 2026.....
Issue 21, Friday, May 22, 2026 .....	Issue 47, Friday, November 20, 2026.....
Issue 22, Friday, May 29, 2026 .....	Issue 48, Friday, November 27, 2026.....
Issue 23, Friday, June 5, 2026 .....	Issue 49, Friday, December 4, 2026 .....
Issue 24, Friday, June 12, 2026 .....	Issue 50, Friday, December 11, 2026.....
Issue 25, Friday, June 19, 2026 .....	Issue 51, Friday, December 18, 2026 .....
Issue 26, Friday, June 26, 2026 .....	Issue 52, Friday, December 25, 2026 .....



**RULEMAKING ACTIVITY INDEX**

**Volume 32 - Issue 4 | January 23, 2026**

R9-9B-317.	RC-177	R9-9B-401.	RC-177	R4-46-107.	FR-5
R9-9B-318.	RC-177	R9-9B-406.	RC-177	R4-46-201.	PM-174
R9-9B-319.	RC-177	R9-9B-412.	RC-177		
R9-9B-320.	RC-177	R9-9B-413.	RC-177		
R9-9B-321.	RC-177	R9-9B-414.	RC-177		
R9-9B-322.	RC-177				
R9-9B-323.	RC-177				
R9-9B-324.	RC-177				
R9-9B-325.	RC-177				
R9-9B-326.	RC-177				

**Insurance and Financial Institutions, Department of - Financial Institutions Division**

**Insurance and Financial Institutions, Department of - Financial Institutions Division - Real Estate Appraisal**

Table A.	FM-123
R20-4-602.	FM-123

**OTHER NOTICES AND PUBLIC RECORDS INDEX**

Other legal notices required to be published under the Administrative Procedure Act, such as Rulemaking Docket Openings, are included in this Index by volume page number. Notices of Agency Ombudsman, Substantive Policy Statements, Proposed Delegation Agreements, and other applicable public records as required by law are also listed in this Index by volume page number.

**THIS INDEX INCLUDES OTHER NOTICE ACTIVITY THROUGH ISSUE 3 OF VOLUME 32.**

**Agency Ombudsman, Notices of**

- Child Safety, Department of; p. 230
- Dental Examiners, State Board of; p. 202
- Transportation, Department of; p. 130
- Water Resources, Department of; p. 230

**Proposed Delegation Agreement, Notices of**

- Environmental Quality, Department of; pp. 231-232

**Public Information, Notices of**

- Dental Examiners, State Board of; p. 203
- Environmental Quality, Department of; pp. 131-141

**Rulemaking Docket Opening, Notices of**

- Agriculture, Department of - Environmental Services Division; 3 A.A.C. 3; pp. 199-200
- Insurance and Financial Institutions, Department of - Financial Institutions Division - Real Estate Appraisal; 4 A.A.C. 46; pp. 200-201

**Arizona Administrative Register**  
**RULES EFFECTIVE DATES CALENDAR**

**Volume 32**

**Issue 4**

**January 23, 2026**

**RULES EFFECTIVE DATES CALENDAR**

A.R.S. § 41-1032(A), as amended by Laws 2002, Ch. 334, § 8 (effective August 22, 2002), states a rule generally becomes effective 60 days after the day it is filed with the Secretary of State’s Office. The following table lists filing dates and effective dates for rules that follow this provision. Please also check the rulemaking notice’s Preamble for effective dates.

January		February		March		April		May		June	
Date Filed	Effective Date	Date Filed	Effective Date	Date Filed	Effective Date	Date Filed	Effective Date	Date Filed	Effective Date	Date Filed	Effective Date
1/1	3/2	2/1	4/2	3/1	4/30	4/1	5/31	5/1	6/30	6/1	7/31
1/2	3/3	2/2	4/3	3/2	5/1	4/2	6/1	5/2	7/1	6/2	8/1
1/3	3/4	2/3	4/4	3/3	5/2	4/3	6/2	5/3	7/2	6/3	8/2
1/4	3/5	2/4	4/5	3/4	5/3	4/4	6/3	5/4	7/3	6/4	8/3
1/5	3/6	2/5	4/6	3/5	5/4	4/5	6/4	5/5	7/4	6/5	8/4
1/6	3/7	2/6	4/7	3/6	5/5	4/6	6/5	5/6	7/5	6/6	8/5
1/7	3/8	2/7	4/8	3/7	5/6	4/7	6/6	5/7	7/6	6/7	8/6
1/8	3/9	2/8	4/9	3/8	5/7	4/8	6/7	5/8	7/7	6/8	8/7
1/9	3/10	2/9	4/10	3/9	5/8	4/9	6/8	5/9	7/8	6/9	8/8
1/10	3/11	2/10	4/11	3/10	5/9	4/10	6/9	5/10	7/9	6/10	8/9
1/11	3/12	2/11	4/12	3/11	5/10	4/11	6/10	5/11	7/10	6/11	8/10
1/12	3/13	2/12	4/13	3/12	5/11	4/12	6/11	5/12	7/11	6/12	8/11
1/13	3/14	2/13	4/14	3/13	5/12	4/13	6/12	5/13	7/12	6/13	8/12
1/14	3/15	2/14	4/15	3/14	5/13	4/14	6/13	5/14	7/13	6/14	8/13
1/15	3/16	2/15	4/16	3/15	5/14	4/15	6/14	5/15	7/14	6/15	8/14
1/16	3/17	2/16	4/17	3/16	5/15	4/16	6/15	5/16	7/15	6/16	8/15
1/17	3/18	2/17	4/18	3/17	5/16	4/17	6/16	5/17	7/16	6/17	8/16
1/18	3/19	2/18	4/19	3/18	5/17	4/18	6/17	5/18	7/17	6/18	8/17
1/19	3/20	2/19	4/20	3/19	5/18	4/19	6/18	5/19	7/18	6/19	8/18
1/20	3/21	2/20	4/21	3/20	5/19	4/20	6/19	5/20	7/19	6/20	8/19
1/21	3/22	2/21	4/22	3/21	5/20	4/21	6/20	5/21	7/20	6/21	8/20
1/22	3/23	2/22	4/23	3/22	5/21	4/22	6/21	5/22	7/21	6/22	8/21
1/23	3/24	2/23	4/24	3/23	5/22	4/23	6/22	5/23	7/22	6/23	8/22
1/24	3/25	2/24	4/25	3/24	5/23	4/24	6/23	5/24	7/23	6/24	8/23
1/25	3/26	2/25	4/26	3/25	5/24	4/25	6/24	5/25	7/24	6/25	8/24
1/26	3/27	2/26	4/27	3/26	5/25	4/26	6/25	5/26	7/25	6/26	8/25
1/27	3/28	2/27	4/28	3/27	5/26	4/27	6/26	5/27	7/26	6/27	8/26
1/28	3/29	2/28	4/29	3/28	5/27	4/28	6/27	5/28	7/27	6/28	8/27
1/29	3/30			3/29	5/28	4/29	6/28	5/29	7/28	6/29	8/28
1/30	3/31			3/30	5/29	4/30	6/29	5/30	7/29	6/30	8/29
1/31	4/1			3/31	5/30			5/31	7/30		

**Arizona Administrative Register**  
**RULES EFFECTIVE DATES CALENDAR**

July		August		September		October		November		December	
Date Filed	Effective Date	Date Filed	Effective Date	Date Filed	Effective Date	Date Filed	Effective Date	Date Filed	Effective Date	Date Filed	Effective Date
7/1	8/30	8/1	9/30	9/1	10/31	10/1	11/30	11/1	12/31	12/1	1/30
7/2	8/31	8/2	10/1	9/2	11/1	10/2	12/1	11/2	1/1	12/2	1/31
7/3	9/1	8/3	10/2	9/3	11/2	10/3	12/2	11/3	1/2	12/3	2/1
7/4	9/2	8/4	10/3	9/4	11/3	10/4	12/3	11/4	1/3	12/4	2/2
7/5	9/3	8/5	10/4	9/5	11/4	10/5	12/4	11/5	1/4	12/5	2/3
7/6	9/4	8/6	10/5	9/6	11/5	10/6	12/5	11/6	1/5	12/6	2/4
7/7	9/5	8/7	10/6	9/7	11/6	10/7	12/6	11/7	1/6	12/7	2/5
7/8	9/6	8/8	10/7	9/8	11/7	10/8	12/7	11/8	1/7	12/8	2/6
7/9	9/7	8/9	10/8	9/9	11/8	10/9	12/8	11/9	1/8	12/9	2/7
7/10	9/8	8/10	10/9	9/10	11/9	10/10	12/9	11/10	1/9	12/10	2/8
7/11	9/9	8/11	10/10	9/11	11/10	10/11	12/10	11/11	1/10	12/11	2/9
7/12	9/10	8/12	10/11	9/12	11/11	10/12	12/11	11/12	1/11	12/12	2/10
7/13	9/11	8/13	10/12	9/13	11/12	10/13	12/12	11/13	1/12	12/13	2/11
7/14	9/12	8/14	10/13	9/14	11/13	10/14	12/13	11/14	1/13	12/14	2/12
7/15	9/13	8/15	10/14	9/15	11/14	10/15	12/14	11/15	1/14	12/15	2/13
7/16	9/14	8/16	10/15	9/16	11/15	10/16	12/15	11/16	1/15	12/16	2/14
7/17	9/15	8/17	10/16	9/17	11/16	10/17	12/16	11/17	1/16	12/17	2/15
7/18	9/16	8/18	10/17	9/18	11/17	10/18	12/17	11/18	1/17	12/18	2/16
7/19	9/17	8/19	10/18	9/19	11/18	10/19	12/18	11/19	1/18	12/19	2/17
7/20	9/18	8/20	10/19	9/20	11/19	10/20	12/19	11/20	1/19	12/20	2/18
7/21	9/19	8/21	10/20	9/21	11/20	10/21	12/20	11/21	1/20	12/21	2/19
7/22	9/20	8/22	10/21	9/22	11/21	10/22	12/21	11/22	1/21	12/22	2/20
7/23	9/21	8/23	10/22	9/23	11/22	10/23	12/22	11/23	1/22	12/23	2/21
7/24	9/22	8/24	10/23	9/24	11/23	10/24	12/23	11/24	1/23	12/24	2/22
7/25	9/23	8/25	10/24	9/25	11/24	10/25	12/24	11/25	1/24	12/25	2/23
7/26	9/24	8/26	10/25	9/26	11/25	10/26	12/25	11/26	1/25	12/26	2/24
7/27	9/25	8/27	10/26	9/27	11/26	10/27	12/26	11/27	1/26	12/27	2/25
7/28	9/26	8/28	10/27	9/28	11/27	10/28	12/27	11/28	1/27	12/28	2/26
7/29	9/27	8/29	10/28	9/29	11/28	10/29	12/28	11/29	1/28	12/29	2/27
7/30	9/28	8/30	10/29	9/30	11/29	10/30	12/29	11/30	1/29	12/30	2/28
7/31	9/29	8/31	10/30			10/31	12/30			12/31	3/1

**Arizona Administrative Register**  
**REGISTER PUBLISHING DEADLINES**

**REGISTER PUBLISHING DEADLINES**

The Secretary of State’s Office publishes the *Register* weekly. There is a three-week delay between the deadline date to file a notice and the *Register* date in which the notice is published. The weekly deadline dates (*first column*) and issue dates (*second column*) are provided. Governor Regulatory Review Council meetings and *Register* deadlines do not correlate. Also listed are the earliest dates on which an oral proceeding can be held on proposed rulemakings or proposed delegation agreements, following publication of the notice in the *Register*.

Deadline Date Friday, 5:00 p.m. <i>(*earlier date due to holiday)</i>	<i>Register</i> Publication Date	Oral Proceeding may be scheduled on or after
November 14, 2025	December 5, 2025	January 5, 2026
November 21, 2025	December 12, 2025	January 12, 2026
November 28, 2025	December 19, 2025	*January 20, 2026
December 5, 2025	December 26, 2025	January 26, 2026
December 12, 2026	January 2, 2026	February 2, 2026
December 19, 2025	January 9, 2026	February 9, 2026
December 26, 2025	January 16, 2026	*February 17, 2026
January 2, 2026	January 23, 2026	February 23, 2026
January 9, 2026	January 30, 2026	March 2, 2026
January 16, 2026	February 6, 2026	March 9, 2026
January 23, 2026	February 13, 2026	March 16, 2026
January 30, 2026	February 20, 2026	March 23, 2026
February 6, 2026	February 27, 2026	March 30, 2026
February 13, 2026	March 6, 2026	April 6, 2026
February 20, 2026	March 13, 2026	April 13, 2026
February 27, 2026	March 20, 2026	April 20, 2026
March 6, 2026	March 27, 2026	April 27, 2026

**GOVERNOR’S REGULATORY REVIEW COUNCIL DEADLINES**

**Volume 32**

**Issue 4**

**January 23, 2026**

**GOVERNOR’S REGULATORY REVIEW COUNCIL DEADLINES**

MEETING DATES ARE SUBJECT TO CHANGE

These deadlines apply to all Five-Year Review Reports and any rulemaking notice submitted for review to the Governor’s Regulatory Review Council (Council). The Office publishes these deadlines under A.R.S. [41-1013\(B\)\(15\)](#).

Council meetings and *Register* deadlines do not correlate.

All rulemaking notices submitted for review and Five-Year Review Reports are due in the Council office by 5 p.m. of the deadline date.

The Council’s office is located at 100 N. 15th Ave., Suite 305, Phoenix, AZ 85007.

For more information, call (602) 542-2058 or visit <https://grrc.az.gov>.

[M25-79]

<b>DEADLINE FOR PLACEMENT ON AGENDA*</b>	<b>FINAL MATERIALS SUBMITTED TO COUNCIL</b>	<b>DATE OF COUNCIL STUDY SESSION</b>	<b>DATE OF COUNCIL MEETING</b>
<i>Tuesday</i> December 23, 2025	<i>Wednesday</i> January 21, 2026	<i>Tuesday</i> January 27, 2026	<i>Tuesday</i> February 3, 2026
<i>Tuesday</i> January 20, 2026	<i>Tuesday</i> February 17, 2026	<i>Tuesday</i> February 24, 2026	<i>Tuesday</i> March 3, 2026
<i>Tuesday</i> February 17, 2026	<i>Tuesday</i> March 24, 2026	<i>Tuesday</i> March 31, 2026	<i>Tuesday</i> April 7, 2026
<i>Tuesday</i> March 24, 2026	<i>Tuesday</i> April 21, 2026	<i>Tuesday</i> April 28, 2026	<i>Tuesday</i> May 5, 2026
<i>Tuesday</i> April 21, 2026	<i>Tuesday</i> May 19, 2026	<i>Wednesday</i> May 27, 2026	<i>Tuesday</i> June 2, 2026
<i>Tuesday</i> May 19, 2026	<i>Tuesday</i> June 23, 2026	<i>Tuesday</i> June 30, 2026	<i>Tuesday</i> July 7, 2026
<i>Tuesday</i> June 23, 2026	<i>Tuesday</i> July 21, 2026	<i>Tuesday</i> July 28, 2026	<i>Tuesday</i> August 4, 2026
<i>Tuesday</i> July 21, 2026	<i>Tuesday</i> August 18, 2026	<i>Tuesday</i> August 25, 2026	<i>Tuesday</i> September 1, 2026
<i>Tuesday</i> August 18, 2026	<i>Tuesday</i> September 22, 2026	<i>Tuesday</i> September 29, 2026	<i>Tuesday</i> October 6, 2026
<i>Tuesday</i> September 22, 2026	<i>Tuesday</i> October 20, 2026	<i>Tuesday</i> October 27, 2026	<i>Tuesday</i> November 3, 2026
<i>Tuesday</i> October 20, 2026	<i>Tuesday</i> November 17, 2026	<i>Tuesday</i> November 24, 2026	<i>Tuesday</i> December 1, 2026
<i>Tuesday</i> November 17, 2026	<i>Tuesday</i> December 22, 2026	<i>Tuesday</i> December 29, 2026	<i>Tuesday</i> January 5, 2027
<i>Tuesday</i> December 22, 2026	<i>Tuesday</i> January 19, 2027	<i>Tuesday</i> January 26, 2027	<i>Tuesday</i> February 2, 2027

\* Materials must be submitted by 5 p.m. on dates listed as a deadline for placement on a particular agenda. Placement on a particular agenda is not guaranteed.