

SENATE BILL No. 110

AN ACT concerning certified public accountants; licensure; fees; amending K.S.A. 2000 Supp. 1-301 and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 2000 Supp. 1-301 is hereby amended to read as follows: 1-301. (a) The board shall charge and collect a fee from each applicant for a Kansas certificate or notification and shall charge and collect a fee for a permit to practice as a certified public accountant in this state. ~~The board may require that~~ Fees for examination and reexamination shall be paid directly to the examination service by the person taking the examination. Each such fee payable to the board or the examination service shall accompany the appropriate application. No portion of any fee shall be returned to the applicant unless the board determines there is just cause for a refund.

(b) The board shall adopt rules and regulations fixing the fees provided to be charged and collected under this section, which shall be as follows:

~~(1) For initial admission to any required examination, an amount not to exceed \$200. If an applicant fails to pass the required examination, a complete reexamination may be taken upon payment of an additional fee of not to exceed \$175 for each such complete reexamination. If an applicant fails to pass part of the required examination, a partial reexamination may be taken upon payment of an additional fee of not to exceed \$150 for each such partial reexamination;~~

~~(2)~~ (1) For issuance of a certificate (initial or duplicate) an amount not to exceed \$50;

~~(3)~~ (2) for issuance of a reciprocal certificate an amount not to exceed \$250;

~~(4)~~ (3) for issuance or renewal of a permit to practice for the holder of a Kansas certificate, an amount not to exceed \$150, subject to paragraphs ~~(5)~~ (4) and ~~(7)~~ (6);

~~(5)~~ (4) for issuance or renewal of a permit to practice for the holder of a Kansas certificate whose permit is issued or renewed for a period of 12 months or less, an amount equal to 1/2 the amount of the fee fixed under paragraph ~~(4)~~ (3), subject to paragraph ~~(7)~~ (6);

~~(6)~~ (5) for issuance of a duplicate permit to practice for the holder of a Kansas certificate, an amount not to exceed \$25;

~~(7)~~ (6) for reinstatement of a permit to practice in the case of the holder of a Kansas certificate who had in some prior year held a permit to practice but who did not hold such a permit for the year immediately preceding the period for which a permit to practice is requested, or who, if holding a permit to practice for such period immediately preceding applies for renewal subsequent to the expiration date of such permit, an amount equal to 1 1/2 times the amount of the fee then fixed under paragraph ~~(3)~~ (2) or paragraph ~~(4)~~ (3), whichever is applicable;

~~(8)~~ (7) to proctor the uniform certified public accountant examination to a candidate of another state who is temporarily in this state at the time of the examination an amount not to exceed \$200 per examination;

~~(9)~~ for notification or renewal of notification required pursuant to K.S.A. 2000 Supp. 1-322, and amendments thereto, an amount not to exceed \$150; and

~~(10)~~ (8) for annual firm registration, an amount not to exceed \$50.

(c) On or before May 30 each year, the board shall determine the amount of funds that will be required during the ensuing year to carry out and enforce the provisions of law administered by the board and may adopt rules and regulations to change any fees fixed under this section as may be necessary, subject to the limitations prescribed by this section. Upon changing any renewal fees as provided by this section, the board shall immediately notify all holders of permits to practice of the amount of such fees. The fees fixed by the board and in effect under this section immediately prior to the effective date of this act shall continue in effect until such fees are fixed by the board by rules and regulations as provided by this section.

Sec. 2. K.S.A. 2000 Supp. 1-301 is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its publication in the Kansas register.

I hereby certify that the above BILL originated in the SENATE, and passed that body

President of the Senate.

Secretary of the Senate.

Passed the HOUSE _____

Speaker of the House.

Chief Clerk of the House.

APPROVED _____

Governor.