

HOUSE BILL No. 2241

AN ACT concerning accountants and accountancy; regarding examination fees; relating to education requirements and examinations; amending K.S.A. 1-301, 1-302a and 1-304 and repealing the existing sections; also repealing K.S.A. 1-306.

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

Section 1. K.S.A. 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. ~~Fees for examination and reexamination shall be paid directly to the examination service by the person taking the examination. The board or the board's designated examination service may charge an examination application processing fee.~~ Each 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 issuance of a certificate (initial or duplicate) an amount not to exceed \$50;

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

(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 (4) and (6);

(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  $\frac{1}{2}$  the amount of the fee fixed under paragraph (3), subject to paragraph (6);

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

(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  $1\frac{1}{2}$  times the amount of the fee then fixed under paragraph ~~(2)~~ (3) or paragraph ~~(3)~~ (4), whichever is applicable;

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

(8) for annual firm registration, an amount not to exceed \$50-;

(9) for renewing a firm registration after the expiration, an amount equal to  $1\frac{1}{2}$  times the amount of the fee then fixed under paragraph (8);

(10) for examination application processing by the board, an amount not to exceed \$150.

(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. 1-302a is hereby amended to read as follows: 1-302a.

(a) The education requirement prescribed by K.S.A. 1-302, and amendments thereto, is satisfied by successful completion of course work consisting of at least 150 semester hours, with a concentration in accounting, at a college or university recognized by the board and the applicant is the holder of a baccalaureate or higher academic degree.

(b) ~~On and after June 30, 1997,~~ An applicant for admission to take the initial examination in this state as required in K.S.A. 1-302, and amendments thereto, must submit evidence satisfactory to the board of accountancy or to the examination service that the applicant has success-

fully completed coursework consisting of at least 150 semester hours, with a concentration in accounting, at a college or university recognized by the board and that the applicant is the holder of a baccalaureate or higher academic degree.

(c) The board of accountancy may define by rules and regulations the term “concentration in accounting,” as the same is to be applied each place such term occurs in this section and K.S.A. 1-302b, and amendments thereto.

(d) The board, by rules and regulations, may provide for admittance to the examination in this state of persons who will have met the education requirements, as provided in this section, within 90 days after the examination to which admitted, but no report on the examination of any such person shall be made unless such person shall have met the education requirements as provided in this section. *This subsection shall expire on January 1, 2004.*

Sec. 3. K.S.A. 1-304 is hereby amended to read as follows: 1-304. (a) Each examination provided for by this act shall take place as often as may be necessary in the opinion of the board, but not less frequently than once each year. ~~A candidate who fails shall have the right to any number of re-examinations.~~ A candidate who passes a satisfactory ~~the~~ examination under this act or the act of which this section is amendatory or who has passed a satisfactory examination under the provisions of chapter 1 of the ~~Kansas Statutes Annotated~~, in at least two subjects shall *be deemed to have a conditional status and shall* have the right to be re-examined in the remaining subjects only if a minimum grade of ~~50%~~ 50 was received in each of the failed subjects, at subsequent examinations held by the board, and if the candidate passes in the remaining subjects within a period of time specified in the rules and regulations of the board, such candidate shall be considered to have passed the examination. *Upon the implementation of a computer-based examination, a candidate who has conditional status on the launch date of the computer-based examination shall be given a transition period to complete any remaining examination sections under conditions to be determined by rules and regulations of the board.*

(b) *After considering the need for uniformity with other states, the board may prescribe, by rule and regulation, the examination process, including but not limited to, the administration of the examination, application process, methods of grading, credit and determining a passing grade.*

(c) *The board may contract with third parties to perform administrative services with respect to the examination.*

Sec. 4. K.S.A. 1-301, 1-302a, 1-304 and 1-306 are hereby repealed.

Sec. 5. 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 HOUSE, and passed that body

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\_\_\_\_\_  
*Speaker of the House.*

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*Chief Clerk of the House.*

Passed the SENATE \_\_\_\_\_

\_\_\_\_\_  
*President of the Senate.*

\_\_\_\_\_  
*Secretary of the Senate.*

APPROVED \_\_\_\_\_

\_\_\_\_\_  
*Governor.*