

CHAPTER 131
HOUSE BILL No. 2314

AN ACT concerning licensure, examination and registration of certified public accountants; relating to the education requirements for admission to examination; amending K.S.A. 2006 Supp. 1-302a and repealing the existing section.

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

Section 1. K.S.A. 2006 Supp. 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.~~ *if the applicant meets all of the following requirements:*

(1) Is the holder of a baccalaureate or higher academic degree from a college or university approved by the board;

(2) has been awarded credit by a college or university approved by the board for at least 150 semester hours, with a concentration in accounting; and

(3) the credit for the concentration in accounting is accepted by the board.

(b) 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 successfully 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~~ *meets the requirements of subsection (a).*

(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. The board may define, by rules and regulations, the term "concentration in accounting". The board may also prescribe, by rules and regulations, the type and amount of credit submitted pursuant to subsection (a).~~

(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. 2. K.S.A. 2006 Supp. 1-302a is hereby repealed.

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

Approved April 16, 2007.

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