

February 8, 2016

The Honorable Mark Hutton, Chairperson  
House Committee on Commerce, Labor and Economic Development  
Statehouse, Room 521-E  
Topeka, Kansas 66612

Dear Representative Hutton:

**SUBJECT:** Fiscal Note for HB 2536 by House Committee on Federal and State  
Affairs

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2536 is respectfully submitted to your committee.

HB 2536 would make changes to statutes that govern certified public accountants. The bill includes clarifying language that the Board of Accountancy has the ability to deny an application for a permit to practice as a certified public accountant. The bill updates definitions and industry standards, removes outdated references that allowed certain certified public accountants to practice by notification, and makes other technical changes.

Enactment of HB 2536 would have no fiscal effect.

Sincerely,



Shawn Sullivan,  
Director of the Budget

cc: Susan Somers, Board of Accountancy