

HOUSE BILL No. 2512

By Committee on Commerce, Labor and Economic Development

1-21

1 AN ACT relating to accountants; concerning professional licensure  
2 requirements; early access to the certified public accountant  
3 examination; amending K.S.A. 2015 Supp. 1-302a and repealing the  
4 existing section.

5  
6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 2015 Supp. 1-302a is hereby amended to read as  
8 follows: 1-302a. (a) The education requirement prescribed by K.S.A. 1-  
9 302, and amendments thereto, is satisfied if the applicant meets all of the  
10 following requirements:

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

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

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

18 (b) An applicant for admission to take the initial examination in this  
19 state as required in K.S.A. 1-302, and amendments thereto, must submit  
20 evidence satisfactory to the board or to the examination service that the  
21 applicant *either:*

22 (1) Meets the requirements of subsection (a); *or*

23 (2) *reasonably expects to meet the requirements of subsection (a)*  
24 *within 60 days from the date the applicant takes the first section of such*  
25 *examination. ~~If all final official transcripts and any documents verifying~~*  
26 *completion of such education requirements by the applicant are not*  
27 *received by the board or the examination service within 90 days after the*  
28 *applicant has taken the first section of the examination, the applicant's*  
29 *grades for all sections of the examination shall be voided. **Final official***  
30 *transcripts and any document verifying completion of such education*  
31 *requirements must be received by the board or the examination*  
32 *service within 120 days after the applicant has taken the first section*  
33 *of the examination* {The applicant shall submit final official  
34 transcripts and any documents verifying completion of the education

1 **requirements of subsection (a) to the board or the examination service**  
2 **within 120 days after the applicant has taken the first section of the**  
3 **examination. If final official transcripts and any documents verifying**  
4 **completion of such education requirements are not received by the**  
5 **board or the examination service within 120 days after the applicant**  
6 **has taken the first section of the examination, the applicant's grades**  
7 **for all sections of the examination may be voided, subject to notice and**  
8 **an opportunity for the applicant to be heard pursuant to the Kansas**  
9 **administrative procedures act}.**

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

14 Sec. 2. K.S.A. 2015 Supp. 1-302a is hereby repealed.

15 Sec. 3. This act shall take effect and be in force from and after its  
16 publication in the statute book.