

HOUSE BILL No. 2512

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

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

Section 1. K.S.A. 2015 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 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 or to the examination service that the applicant *either*:

- (1) Meets the requirements of subsection (a); or
- (2) *reasonably expects to meet the requirements of subsection (a) within 60 days from the date the applicant takes the first section of such examination. The applicant shall submit final official transcripts and any documents verifying completion of the education requirements of subsection (a) to the board or the examination service within 120 days after the applicant has taken the first section of the examination. If final official transcripts and any documents verifying completion of such education requirements are not received by the board or the examination service within 120 days after the applicant has taken the first section of the examination, the applicant's grades for all sections of the examination may be voided, subject to notice and an opportunity for the applicant to be heard pursuant to the Kansas administrative procedures act.*

(c) 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).

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 K.S.A. 2015 Supp. 1-302a is hereby repealed.

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

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

Speaker of the House.

Chief Clerk of the House.

Passed the SENATE _____

President of the Senate.

Secretary of the Senate.

APPROVED _____

Governor.