

## 2023 Kansas Statutes

**17-2707. Professional corporation law; definitions.** As used in this act, unless the context clearly indicates that a different meaning is intended:

- (a) "Professional corporation" means a corporation organized under this act.
- (b) "Professional service" means the type of personal service rendered by a person duly licensed, registered or certified by this state as a member of any of the following professions, each paragraph constituting one type:
  - (1) A certified public accountant;
  - (2) an architect;
  - (3) an attorney-at-law;
  - (4) a chiropractor;
  - (5) a dentist;
  - (6) an engineer;
  - (7) an optometrist;
  - (8) an osteopathic physician or surgeon;
  - (9) a physician, surgeon or doctor of medicine;
  - (10) a veterinarian;
  - (11) a podiatrist;
  - (12) a pharmacist;
  - (13) a land surveyor;
  - (14) a licensed psychologist;
  - (15) a specialist in clinical social work;
  - (16) a licensed physical therapist;
  - (17) a landscape architect;
  - (18) a registered professional nurse;
  - (19) a real estate broker or salesperson;
  - (20) a clinical professional counselor;
  - (21) a geologist;
  - (22) a clinical psychotherapist;
  - (23) a clinical marriage and family therapist;
  - (24) a licensed physician assistant;
  - (25) a licensed occupational therapist;
  - (26) a licensed audiologist;
  - (27) a licensed speech-pathologist; and
  - (28) a licensed naturopathic doctor.
- (c) "Regulating board" means the court, board or state agency that is charged with the licensing, registering or certifying and regulation of the practice of the profession that the professional corporation is organized to render.
- (d) "Qualified person" means:
  - (1) Any natural person licensed, registered or certified to practice the same type of profession that any professional corporation is authorized to practice;
  - (2) the trustee of a trust that is a qualified trust under section 401(a) of the federal internal revenue code, as in effect on January 1, 2004, or of a contribution plan that is a qualified employee stock ownership plan under section 409A(a) of the federal internal revenue code, as in effect on January 1, 2004;
  - (3) the trustee of a revocable living trust established by a natural person who is licensed, registered or certified to practice the type of profession that any professional corporation is authorized to practice, if the terms of such trust provide that such natural person is the principal beneficiary and sole trustee of such trust and such trust does not continue to hold title to professional corporation stock following such natural person's death for more than a reasonable period of time necessary to dispose of such stock; or
  - (4) a healing arts school clinic authorized to perform professional services in accordance with K.S.A. 65-2877a, and amendments thereto.

**History:** L. 1965, ch. 157, § 2; L. 1972, ch. 63, § 1; L. 1976, ch. 109, § 1; L. 1980, ch. 242, § 27; L. 1981, ch. 104, § 1; L. 1986, ch. 299, § 1; L. 1991, ch. 79, § 1; L. 1997, ch. 65, § 2; L. 2001, ch. 194, § 1; L. 2003, ch. 128, § 16; L. 2004, ch. 143, § 107; L. 2007, ch. 165, § 1; L. 2010, ch. 126, § 14; L. 2021, ch. 11, § 1; July 1.