

SESSION OF 2016

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2536

As Amended by House Committee on
Commerce, Labor and Economic Development

Brief*

HB 2536, as amended, would clarify the practice of certified public accountants (CPAs) and revise the law to reflect changes in the profession. The bill would clarify the Board of Accountancy (Board) has the discretionary authority to deny an application for a permit. The Board would be allowed to issue a CPA certificate to a nonresident if the applicant passed the required examination and could meet one of the three following requirements:

- The applicant meets all current requirements in Kansas;
- The applicant, when issued a certificate in the other state, would have been able to meet Kansas requirements in effect at the time the other state certificate was issued; or
- The applicant has four years of licensed experience, as described by law.

Under current law, a nonresident CPA must pass the examination and meet all three of the above requirements.

Background

The bill was introduced by the Committee on Commerce, Labor and Economic Development at the request

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

of the Board. During the hearing before the House Committee, representatives from the Board and the Kansas Society of CPAs spoke in favor of the bill, characterizing it as a technical bill that would be in the best interests of the public.

There was no neutral or opponent testimony.

The House Committee adopted a technical amendment to clarify the provisions of the bill.

According to the fiscal note prepared by the Division of the Budget, in consultation with the Board, the bill would have no fiscal effect.