

CORRECTED
SESSION OF 2006

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 3004

As Amended by Senate Committee on
Commerce

Brief*

HB 3004 would amend the educational requirements for an applicant to take the examination of the Board of Accountancy so that when determining whether an applicant has completed the necessary course work, the Board would be required to recognize any academic credit granted for advance placement examination grades earned by an applicant toward an academic degree from a college or university recognized by the Board, whether or not offered at the physical college or university campus and that the applicant is the holder of a baccalaureate or higher academic degree.

The bill is effective upon publication in the *Kansas Register* and the requirements to set for the exam will sunset effective July 1, 2007.

Background

Support of the bill was expressed by Representative Brunk and by a student, Jill Ochs based on her personal experience. Ms. Ochs had taken advance placement courses in high school that counted toward an undergraduate degree but not toward the admission requirements necessary to be determined eligible to take the Certified Public Accountant exam. Support also was expressed by Diane Gjerstad with the Wichita Public Schools.

Opposition to the bill was expressed by Susan Somers and Virginia Powell with the Kansas Board of Accountancy.

The House Committee of the Whole inserted the provision regarding the recognition of tests successfully completed.

*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>

The Senate Committee deleted the provision regarding the recognition of tests successfully completed and required that the Board to recognize any completed course work whether or not offered at the physical college or university campus.

The fiscal note indicates no fiscal effect.