

HOUSE BILL No. 2758

By Committee on Appropriations

2-20

1 AN ACT concerning the board of accountancy; relating to the special
2 litigation reserve fund; authorizing transfers from the board of
3 accountancy fee fund; prescribing guidelines, limitations and duties
4 with respect thereto.
5

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

7 Section 1. (a) The special litigation reserve fund in the state treasury
8 shall be administered by the board of accountancy in accordance with this
9 section. Subject to the provisions of this section, all expenditures from the
10 board of accountancy fee fund shall be made in accordance with
11 appropriation acts upon warrants of the director of accounts and reports
12 issued pursuant to vouchers approved by the chairperson of the board of
13 accountancy or by a person or persons designated by the chairperson.

14 (b) No expenditures shall be made from the special litigation reserve
15 fund, except upon the approval of the director of the budget acting after
16 ascertaining that:

17 (1) An unforeseeable occurrence or unascertainable effects of a
18 foreseeable occurrence characterize the need for the requested expenditure,
19 and delay until the next legislative session on the requested action would
20 be contrary to paragraph (3) of this subsection;

21 (2) the requested expenditure is not one that was rejected in the next
22 preceding session of the legislature and is not contrary to known
23 legislative policy; and

24 (3) the requested action will assist the board of accountancy in
25 attaining an objective or goal which bears a valid relationship to powers
26 and functions of the board of accountancy.

27 (c) Subject to the provisions of appropriation acts, the executive
28 director of the board of accountancy, with the approval of the director of
29 the budget, may transfer moneys from the board of accountancy fee fund
30 to the special litigation reserve fund of the board of accountancy. The
31 executive director of the board of accountancy shall certify each such
32 transfer of moneys to the director of accounts and reports and shall
33 transmit a copy of each such certification to the director of the budget and
34 the director of legislative research.

35 Sec. 2. This act shall take effect and be in force from and after its
36 publication in the statute book.