

As Amended by House Committee

Session of 2012

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~~ **special litigation reserve** fund shall be made in  
11 accordance with appropriation acts upon warrants of the director of  
12 accounts and reports issued pursuant to vouchers approved by the  
13 chairperson of the board of accountancy or by a person or persons  
14 designated by the chairperson.

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

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

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

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

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

36 Sec. 2. This act shall take effect and be in force from and after its

- 1 publication in the statute book.