

## 2012 Kansas Statutes

**1-302b. Qualifications for permit to practice; supervisory qualifications; licensees of other states relocating business to Kansas, issuance of certificate and permit, when.** (a) No applicant who holds a Kansas certificate issued by the board shall receive a permit to practice in this state as a certified public accountant until the applicant submits evidence satisfactory to the board of having completed one year of accounting experience. This experience shall include providing any type of service or advice involving the use of attest or nonattest skills all of which was verified by a certified public accountant holding an active license to practice, meeting requirements prescribed by the board by rule. This experience would be acceptable if it was gained through employment in government, industry, academia or public practice.

(b) Any individual permit holder who is responsible for supervising attest or compilation services and signs or authorizes someone to sign the accountant's report on any attest or compilation service on behalf of the firm, shall meet the experience or competency requirements, as adopted by the board through rules and regulations.

(c) Any individual permit holder who signs or authorizes someone to sign the accountant's report on any attest or compilation service on behalf of the firm, shall meet the experience or competency requirement of subsection (b).

(d) As an alternative to the requirements of subsection (a), an individual with an active license issued by another state who establishes such individual's principal place of business in this state shall request the issuance of both a certificate and a permit to practice from the board prior to establishing such principal place of business. The board may issue both a certificate and permit to such individual who is eligible under the substantial equivalency standard set out in either paragraph (1) or paragraph (2) of subsection (a) of K.S.A. 1-322, and amendments thereto. An application under this section may be made through an appraisal service or similar organization approved by the board. Any individual meeting the requirements set forth in this subsection who is denied a certificate and a permit to practice shall have the opportunity to be heard pursuant to the Kansas administrative procedures act.

**History:** L. 1970, ch. 1, § 4; L. 1981, ch. 2, § 7; L. 1995, ch. 152, § 2; L. 2000, ch. 81, § 9; L. 2001, ch. 120, § 1; L. 2007, ch. 97, § 1; L. 2009, ch. 38, § 4; Apr. 2.