

SESSION OF 2003

## SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2241

As Amended by House Committee on  
Commerce and Labor

### **Brief\***

HB 2241 amends current law regarding fees assessed by the Board of Accountancy. First, the bill would allow application processing fees for the Certified Public Accountant examination to be charged by the Board of Accountancy or the Board's designated examination service. Second, for renewing a firm registration after its expiration, a fee that is 1.5 times the amount of the annual firm registration would be charged. For examination application processing by the Board, up to \$150 would be assessed.

In addition, the bill provides for computerized tests and the use of examination services to be given to certified public accountants instead of paper and pencil tests. The Board of Accountancy will have rule and regulation authority for implementing the provisions governing examinations. Additionally, the Board may contract with third parties to perform administrative services regarding examinations. Provisions regarding the education requirement for admission to examinations will sunset on January 1, 2004.

These provisions are taken from HB 2243.

The effective date is publication in the *Kansas Register*.

### **Background**

HB 2241 was introduced by the House Committee on Commerce and Labor. The bill was supported by the Executive Director of the Board of Accountancy. The Kansas Society of Certified Public Accountants testified as an opponent of the bill.

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\*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/klrd>

Before the agency could increase any of its current fees, the Board of Accountancy and Joint Committee on Rules and Regulations would have to approve adoption of the increase. The Executive Director of the Board of Accountancy testified that the Board currently does not intend to increase any of its current fees. Of the three new fees, adopting the fee for examination application processing is not planned again, according to the Executive Director. The other two would be instituted.

According to the fiscal note on the original HB 2241, the Board of Accountancy anticipates that the firm registration renewal at \$60 would bring in an estimated \$2,040 per year. Official verifications would bring in \$1,040, at \$10 per verification. Of the total, 20.0 percent, or \$616, would be deposited in the State General Fund, and the balance, or \$2,464, would be deposited in the Board of Accountancy Fee Fund. Any fiscal effect resulting from enactment of HB 2241 is not accounted for in *The FY 2004 Governor's Budget Report*.