

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

**To:** The House Committee on Federal and State Affairs

**From:** The Office of Revisor of Statutes

**Date:** 2/11/2026

**Re:** H.B. 2573, As introduced; Amending statutes concerning the Kansas board of accountancy; relating to licensure requirements for certified public accountants.

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Under current law, an individual whose principal place of business is not in Kansas and who holds an active license from a state that the board or its designee has verified to be in substantial equivalency with Kansas CPA licensure requirements may practice in Kansas without obtaining a Kansas permit. Additionally, even if the individual's home state has not been verified as substantially equivalent, that individual "shall be presumed to have qualifications substantially equivalent to this state's requirements" if the individual meets specific requirements including at least 150 semester hours of college education with a baccalaureate or higher degree with an accounting concentration, passing all four sections of the uniform CPA examination, and possessing at least one year of verified experience involving accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills.

H.B. 2573 would remove the term "substantial equivalence" from the law and replace it with a new set of express criteria.<sup>1</sup> Out-of-state CPAs would not be required to obtain a Kansas permit and additional language would be added to state that they would not be required to otherwise register with the board or pay a fee if, at the time of initial licensure, the individual was required to show evidence of having passed the uniform CPA examination have met one of the three educational requirements listed on pg. 10, starting on line 36. Depending on which criteria are met, the person may be required to have at least two years of accounting experience or at least one year. These changes would be prospective and would not affect out-of-state CPAs who currently have an active license in good standing and have practice privileges in Kansas.

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<sup>1</sup> Pg. 10, starting on line 23.

Additionally, the bill would remove the current "notification or renewal of notification fee" on pg. 3, line 9.

H.B. 2573 would become effective upon publication in the statute book.