The Committee on **Assessment and Taxation** recommends **SB 104** be amended on page 1, in line 17, by striking all after "include"; in line 18, by striking all before "any" and inserting "the following:

(1) An individual licensed as a certified public accountant in this state under K.S.A. 1-302b or 1-322, and amendments thereto;

(2) an individual licensed as a certified public accountant in another licensing jurisdiction and practicing in this state under K.S.A. 1-302b or 1-322, and amendments thereto;

(3) an individual employed by a firm licensed in this state under K.S.A. 1-308, and amendments thereto, and preparing a return under the supervision of an individual described in paragraph (1) or (2); or

(4)"; and the bill be passed as amended.

_____________________________Chairperson