CPA Licensure; HB 2536

HB 2536 clarifies the practice of certified public accountants (CPAs) and revises the law to reflect changes in the profession. The bill clarifies the Board of Accountancy has the discretionary authority to deny an application for a permit. The Board may issue a CPA certificate to a nonresident if the applicant passes the required examination and meets one of the three following requirements:

- The applicant meets all current requirements in Kansas;
- The applicant, when issued a certificate in another state, would have been able to meet Kansas requirements in effect at the time the other state certificate was issued; or
- The applicant has four years of licensed experience, as described by law.

Under prior law, a nonresident CPA was required to pass the examination and meet all three of the above requirements.