

**1-301. Fees; determination and fixing amounts; notification of permit holders.** (a) The board shall charge and collect a fee from each applicant for a Kansas certificate or notification and shall charge and collect a fee for a Kansas permit to practice as a certified public accountant in this state and for firm registrations in this state. The board or the board's designated examination service may charge an examination application processing fee.

(b) The board shall adopt rules and regulations fixing the fees provided to be charged and collected under this section, which shall be as follows:

(1) for issuance of a certificate (initial or duplicate), an amount not to exceed \$50;

(2) for issuance of a reciprocal certificate, an amount not to exceed \$350;

(3) for issuance or renewal of a permit to practice for the holder of a Kansas certificate, an amount not to exceed \$350, subject to paragraphs (4) and (6);

(4) for issuance or renewal of a permit to practice for the holder of a Kansas certificate whose permit is issued or renewed for a period of 12 months or less, an amount equal to  $\frac{1}{2}$  the amount of the fee fixed under paragraph (3), subject to paragraph (6);

(5) for issuance of a duplicate permit to practice for the holder of a Kansas certificate, an amount not to exceed \$50;

(6) for reinstatement of a permit to practice in the case of the holder of a Kansas certificate had in some prior year held a permit to practice but did not hold such a permit for the year immediately preceding the period for which a permit to practice is requested, or who, if holding a permit to practice for such period immediately preceding applies for renewal subsequent to the expiration date of such permit, an amount equal to  $1\frac{1}{2}$  times the amount of the fee then fixed under paragraph (3) or paragraph (4), whichever is applicable; and

(7) for an initial or an annual firm registration, an amount not to exceed \$300;

(8) for renewing a firm registration after the expiration, an amount equal to  $1\frac{1}{2}$  times the amount of the fee then fixed under paragraph (8);

(9) for examination application processing by the board, an amount not to exceed \$150.

(c) On or before May 30 each year, the board shall determine the amount of funds that will be required during the ensuing year to carry out and enforce the provisions of law administered by the board and may adopt rules and regulations to change any fees fixed under this section as may be necessary, subject to the limitations prescribed by this section. Upon changing any renewal fees as provided by this section, the board shall immediately notify all holders of permits to practice and of firm registrations of the amount of such fees. The fees fixed by the board and in effect under this section immediately prior to the effective date of this act shall continue in effect until such fees are fixed by the board by rules and regulations as provided by this section.