**1-322. Practice privilege; requirements; conditions; disciplinary actions.** (a) (1) An individual whose principal place of business is not in this state having an active license in good standing to practice certified public accountancy from any state shall be granted all the privileges of permit holders of this state without the need to obtain a permit issued under K.S.A. 1-310, and amendments thereto,or otherwise register with the board or pay any fee provided that at the time of initial licensure, the individual was required to show evidence of having passed the uniform CPA examination and having met one of the following three requirements:

(A) A baccalaureate or higher academic degree from a college or university approved by the board, the total educational program to include a concentration in accounting or equivalent as determined to be appropriate by the board, and not less than two years of accounting experience, as defined by board rule;

(B) a baccalaureate or higher academic degree from a college or university approved by the board and an additional 30 semester hours from a college or university approved by the board, the total educational program to include a concentration in accounting or equivalent as determined to be appropriate by the board, and not less than one year of accounting experience, as defined by board rule; or

(C) a post-baccalaureate or higher academic degree from a college or university approved by the board, the total educational program to include a concentration in accounting or equivalent as determined to be appropriate by the board, and not less than one year of accounting experience, as defined by board rule.

(2) An individual whose principal place of business is not in this state having an active license in good standing to practice certified public accountancy from any state and who, as of December 31, 2025, had practice privileges in this state under this section shall continue to have all the privileges of permit holders of this state without the need to obtain a permit to practice issued under K.S.A. 1-310 and amendments thereto, or to otherwise register with the board or pay any fee.

(b) Any licensee of another state exercising the privilege afforded under this section and the firm that employs such licensee hereby simultaneously consent, as a condition of the grant of this privilege:

(1) To the personal and subject matter jurisdiction of this board;

(2) to the appointment of the state regulatory body that issued their licenses as the agent upon whom process may be served in any action or proceeding by the Kansas board against the licensee;

(3) to cease offering or rendering professional services in this state individually and on behalf of the firm in the event that the license from the state of the individual's principal place of business is no longer valid; and

(4) to comply with this act and the board's rules and regulations.

(c) An individual who has been granted practice privileges under this section who, for any client in this state, performs any of the following services: (1) Any audit or other engagement to be performed in accordance with the statements on auditing standards (SAS); (2) any audit to be performed in accordance with the Kansas municipal audit guide; (3) any review of a financial statement to be performed in accordance with the statements on standards for accounting and review services (SSARS); (4) any engagement, except a compilation, to be performed in accordance with the statements on standards for attestation engagements (SSAE); and (5) any engagement to be performed in accordance with the standards of the PCAOB; may only do so through a firm that has registered pursuant to K.S.A. 1-308, and amendments thereto.

(d) Any individual prohibited from practicing certified public accountancy in this state, as a result of having a permit, certificate or practice privilege revoked or suspended by the board, shall not be granted practice privileges under this section without first obtaining the approval of the board.

(e) A holder of a permit to practice issued by this state offering or rendering services or using a CPA title in another state may be subject to disciplinary action in this state for an act committed in another state for which the permit holder would be subject to discipline for an act committed in the other state. The board shall investigate any complaint made by the board of accountancy of another state.