

**Article 10.--LICENSED MUNICIPAL PUBLIC ACCOUNTANTS**

**74-10-1. Licenses; duration and renewal.** Each permit to practice shall be issued for a biennial period and shall expire on June 30 of odd-numbered years, or upon failure to maintain either an office or a residence in the state of Kansas. (Authorized by and implementing K.S.A. 75-1119; effective May 1, 1985.)

**74-10-2. Administrative hearings; notice; grounds for revocation.** (a) The board may revoke, suspend or refuse to renew any permit to practice issued to a licensed municipal public accountant, or may censure the holder of any such permit to practice, for any of the following causes:

- (1) Fraud or deceit in obtaining a permit to practice or a renewal thereof from this board.
- (2) Dishonesty, fraud, or negligence in practice as a licensed municipal public accountant;
- (3) Violation of a rule of professional conduct promulgated by the board;
- (4) Conviction of a felony under the laws of any state or of the United States;
- (5) Conviction of any crime under the laws of any state or of the United States that has dishonesty or fraud as an essential element;
- (6) Cancellation, revocation, suspension or refusal to renew the authority to practice as a public accountant in any state or foreign country.

(b) A written notice of intention to take any action under subsection (a) of this regulation shall be mailed by certified mail to the holder of the permit at least 30 days prior to any hearing thereon. The notice shall be mailed to the last known address of the holder of the permit and shall state the cause of the contemplated action. (Authorized by and implementing K.S.A. 75-1119; effective May 1, 1985.)