Landon State Office Building 900 SW Jackson Street, Room 504 Topeka, KS 66612



Phone: (785) 296-2436 Fax: (785) 296-0231 shawn.sullivan@budget.ks.gov

Shawn Sullivan, Director of the Budget

Sam Brownback, Governor

January 25, 2016

The Honorable Mark Hutton, Chairperson House Committee on Commerce, Labor and Economic Development Statehouse, Room 521-E Topeka, Kansas 66612

Dear Representative Hutton:

SUBJECT: Fiscal Note for HB 2512 by House Committee on Commerce, Labor and Economic Development

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In accordance with KSA 75-3715a, the following fiscal note concerning HB 2512 is respectfully submitted to your committee.

HB 2512 would allow an applicant to take the certified public accountant examination up to 60 days before the applicant reasonably expects to meet the education requirements. If the Board of Accountancy or the examination service do not receive the final official transcripts and any documents verifying completion of the education requirements within 90 days after the applicant has taken the first section of the examination, then the applicant's grades for all sections of the examination would be voided.

Enactment of HB 2512 would have no fiscal effect.

Sincerely,

Shawn Sullivan,

Director of the Budget