



STATE OF KANSAS

Office of the Attorney General

1st Floor, State Capitol Bldg. (913) 296-2215 Topeka, Kansas 66612

Curt T. Schneider
Attorney General

December 2, 1975

ATTORNEY GENERAL OPINION NO. 75- 443

Edward O. Treesh, Ph.D., Chairman
State Board of Examiners of Psychologists
418 West Second
Halstead, Kansas 67056

Re: Corporations--Professional Corporations--Psychologists

Synopsis: Notwithstanding the provisions of K.S.A. 17-2706, psychologists are permitted under the general corporation code of this state to incorporate as a professional corporation for the practice of psychology.

* * *

Dear Dr. Treesh:

You have requested an opinion inquiring whether state certified psychologists may incorporate as professional incorporations under the corporation codes of this state.

K.S.A. 17-2707 specifically delineates some thirteen distinct professional services requiring licensing by a state regulating board. Practitioners thereof are permitted to incorporate as professional corporations. The psychologist is not among those listed. This by itself would appear to prohibit incorporation by psychologists. Yet, we believe the general corporation code (K.S.A. 17-6001, *et seq.*) substantively negates this prohibition.

K.S.A. 17-6001 provides thusly:

"(a) Any person, partnership, association or corporation, singly or jointly with others, and without regard to his or their residence domicile or state of incorporation,

may incorporate or organize a corporation under this act by filing with the secretary of state articles of incorporation which shall be executed, acknowledged, filed and recorded in accordance with K.S.A. 1972 Supp. 17-6003, and any amendments thereto.

(b) A corporation may be incorporated or organized under this act to conduct or promote any lawful business or purposes, except as otherwise provided by the constitution or other law of this state.

(c) Corporations subject to special statutory regulation may be organized under this act if required by or otherwise consistent with such other statutory regulation, but such corporations shall be subject to the special provisions and requirements applicable to such corporations. *Where the provisions and requirements of this act are not inconsistent, they shall be construed as supplemental to such other statutes and not in derogation or limitation thereof, and such corporations shall be governed thereby.* Subject to the foregoing provisions of this subsection, any corporation organized under the laws of this state shall be governed by the applicable provisions of this code." [Emphasis supplied.]

The Professional Corporation Law of Kansas, K.S.A. 17-2706 *et seq.*, was first enacted in 1965. At that time, K.S.A. 17-2701 of the general corporation code prohibited the formation of a corporation for "the practice of a learned profession." Since 1972, seven years after enactment of the professional corporation law, the general corporation code was revised in its entirety. The revision deleted the prohibition against the practice of a learned profession by a corporation organized thereunder. Thus, it is necessary to construe together the two acts to the extent possible. Subsection (c) of K.S.A. 17-6001, *supra*, states that a corporation which is "subject to special statutory regulation may be organized . . . [under the general code] if . . . otherwise consistent with such statutory regulation," but such corporations remain subject to the special provisions and requirements applicable to such corporations."

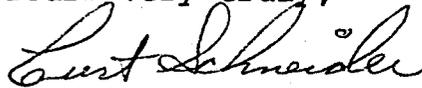
The practice of psychology is not a "professional service," as defined by K.S.A. 17-2707(b) for the practice of which a corporation may be organized under the Professional Corporation Law. Thus, there is no special statutory regulation applicable to corporations organized for the practice of psychology. Obviously, of course, incorporation does not relieve those

Dr. Edward O. Treesh
December 2, 1975
Page Three

natural persons who may be incorporators or stockholders of the corporation and who are engaged in the practice of psychology from complying with all laws of the state pertaining to the licensure and registration of such persons.

Accordingly, I conclude that state certified psychologists may incorporate under the general corporation law for the practice of psychology.

Yours very truly,

A handwritten signature in cursive script that reads "Curt Schneider".

CURT T. SCHNEIDER
Attorney General

CTS:JPS:JRM:kj