



STATE OF KANSAS

Office of the Attorney General

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Curt T. Schneider
Attorney General

April 1, 1977

ATTORNEY GENERAL OPINION NO. 77-110

Mr. Harry O. Lytle, Jr.
Chairman, Board of Accountancy
Suite 325-K
First National Bank Tower
Topeka, Kansas 66603

Re: Board of Accountancy--Rules and Regulations--Proof of
Additional Education or Experience

Synopsis: The Board of Accountancy may not extend the period re-
quired for the submission of additional education or
experience except for those specifically excepted under
K.A.R. 74-3-3.

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Dear Mr. Lytle:

In your recent letter of February 21, 1977, you inquire whether K.A.R. 74-3-3 precludes the Board of Accountancy from extending the period of time of submission of "Proof of additional education or experience" required under subsection (a) of K.S.A. 1-302(b), for other persons who have passed the examination but for reasons other than intervening military duty have failed to submit such proof within 10 years from the examination date.

Subsection 4 of K.S.A. 77-415 delineates the authority of agency rules and regulations. It states in pertinent part thus:

"'Rule or regulation' means a rule, regulation, standard, statement of policy or general order, including amendments or repeals thereof, of general application and having the effect of law, issued or adopted

Mr. Harry O. Lytle, Jr.
Page Two
March 30, 1977

by an agency to implement or interpret other legislation enforced or administered by such agency or to govern the organization or procedure of such agency."

Thus Kansas Administrative Rules and regulations carry the full force and effect of Kansas statutory law.


K.A.R. 74-3-3 provides thus:

"Proof of additional education or experience required under subsection (a) of K.S.A. 1-302b, shall be submitted to the Board within 10 years of the date of the examination which the candidate successfully passed."

The only exception to this specific requirement is for those who, in the interim between passing the examination and submitting the "proof" required, have served in the military forces of the United States. The effect of this service in the military is to toll the running of this limitation or rather to extend the 10 year period by the time actually spent in the military.

There being no other express exception in this regulation nor any other regulation or statute which specifically allows the Board to use its discretion in this matter, it is our opinion that the Board must comply with K.A.R. 74-3-3 and may only extend the 10 year period for those persons who have served in the military forces after successfully completing the examination.

Yours very truly,


CURT T. SCHNEIDER
Attorney General

CTS:JRM:JBW:kj