

Kansas Register

Ron Thornburgh, Secretary of State

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Register Office: 1st Floor, Memorial Hall (785) 296-3489 Fax (785) 368-8024 kansasregister@kssos.org

Kansas Water Authority Notice of Meeting

The Kansas Water Authority will meet by conference call from 8:30 to 10 a.m. Friday, April 17. For a copy of the agenda, conference call instructions or other information, refer to the Kansas Water Office Web site at www.kwo.org or call (785) 296-3185 or toll free (888) 526-9283 (KAN-WATER). Those interested in attending may come to the Kansas Water Office at 901 S. Kansas Ave., Topeka. If special accommodations are needed, please contact the Kansas Water Office at least two days in advance of the meeting.

Steve Irsik Chairman

Doc. No. 036848

State of Kansas

Office of the Governor

Notice of Available Grant Funding

Grant funds are available from the Federal Recovery Act S.T.O.P. Violence Against Women Act (VAWA) Grant Program. The purpose of this grant program is to fund units of state or local government; Native American tribes; and nonprofit, community and faith-based organizations in developing strategies and enhancing victim services in cases involving violent crimes against women. This grant program is available from the Federal American Recovery and Reinvestment Act of 2009 (Public law 111-5). Funds from the Recovery Act S.T.O.P. VAWA will be used to hire and retain criminal justice and victim services personnel who respond to violent crimes against women, as well as supporting other strategies that create and preserve jobs and promote economic growth while improving responses to domestic violence, dating violence, sexual assault and stalking.

The allocation of grant funds will be made to each of the following areas: 25 percent to law enforcement; 25 percent to prosecution; 5 percent to courts; 30 percent to nonprofit, community and faith-based victim service organizations; and 15 percent to discretionary grant projects. The Recovery Act S.T.O.P. VAWA grant funds cannot be used to supplant state and local funds that would otherwise be available for targeting violent crimes against women. This is a one-time grant opportunity and funds will be awarded for a two year period.

Applications may be accessed via the Internet at www.governor.ks.gov. This is to obtain a printed copy only.

The grant application must be submitted via the Governor's Grants Program Grant Portal at https://www.accesskansas.org/ssrv-ksgrants. All grant applications must be received by midnight April 27. No applications will be accepted after this date.

Juliene Maska Governor's Grants Program Administrator

Doc. No. 036868

State of Kansas

Department of Administration Division of Facilities Management

Request for Bids for Construction Services

Notice is hereby given for the receipt of subcontractor and supplier bids for Bid Package A — Site/Civil, and Bid Package B — Utility Tunnel, for the University of Kansas, School of Pharmacy, Lawrence, Kansas Project Number A-010933 and KU Project Number 225-8094. This project will be delivered under the construction management at-risk statute, K.S.A. 75-37,144. J.E. Dunn Construction Company is the construction manager.

Subcontractor and supplier bids will be received for work as shown on the plans and as specified in Divisions 1-34. The project includes but is not limited to:

Bid Package A: Site Clearing/Mass Excavation/ Grading, Sanitary Sewer, and Storm Sewer.

Bid Package B: Utility Tunnel Concrete, Utility Tunnel Mechanical Systems Piping, Utility Tunnel Miscellaneous Lighting and Power, and Utility Tunnel Structural Steel Supports.

Special conditions for this project include but are not limited to special site conditions for parking and storage, usage and access, working hours, construction schedule requirements and phasing. Subcontractors and suppliers are encouraged to carefully review all of the bidding documents for the unique aspects of the project.

Subcontractor and supplier bids will be received until 2 p.m. April 16 by J.E. Dunn Construction Company, 225 Maine St., Lawrence, 66044. Bids also may be e-mailed to Tracy.King@jedunn.com or faxed to (785) 331-4209. Bidders not already on the Division of Facilities Management's prequalified contractors list shall accompany their bid with a statement of qualifications indicating the organization's history and structure, past experience, claims and lawsuits, and, if applicable, bonding capacity. Alternatively, bidders may submit qualifications on either AIA Document A305 or AGC Document No. 221. All bidders must prequalify in J.E. Dunn's Subcontractor Management System (SMS). The link to the SMS Web site is www.jedunn.com/spq.

Plans and specifications for the bid packages are available for review, print and download via the following link: http://www.m-repro.com/jedunn/kupharmacy. A copy of the bid documents will be available for review in J.E. Dunn plan rooms located at 433 S. Kansas Ave., Topeka, 66603, and 1100 Walnut, Kansas City, MO 64016.

A pre-bid conference will be held at 10 a.m. April 8 in the Burge Student Union, Room 305, Courtside Meeting Room, University of Kansas, Lawrence.

> Marilyn Jacobson, Director Division of Facilities Management

Pooled Money Investment Board

Notice of Investment Rates

The following rates are published in accordance with K.S.A. 75-4210. These rates and their uses are defined in K.S.A. 2008 Supp. 12-1675(b)(c)(d) and K.S.A. 2008 Supp. 12-1675a(g).

Effective 3-30-09 through 4-5-09

	0
Term	Rate
1-89 days	0.16%
3 months	0.11%
6 months	0.38%
1 year	0.60%
18 months	0.70%
2 years	0.86%

Elizabeth B.A. Miller Director of Investments

Doc. No. 036840

State of Kansas

Legislature

Legislative Bills and Resolutions Introduced

The following numbers and titles of bills and resolutions were introduced March 19-25 by the 2009 Kansas Legislature. Copies of bills and resolutions are available free of charge from the Legislative Document Room, 145-N, State Capitol, 300 S.W. 10th Ave., Topeka, 66612, (785) 296-4096. Full texts of bills, bill tracking and other information may be accessed at www.kslegislature.org.

House Bills

HB 2388, An act concerning the county business restoration assistance program; amending K.S.A. 2008 Supp. 75-3713e and repealing the existing section, by Committee on Taxation.

HB 2389, An act regulating vehicle title loans, by Committee on Federal and State Affairs.

HB 2390, An act relating to accident and health insurance; concerning continuation of coverage, by Committee on Appropriations.

HB 2391, An act concerning the personal and family protection act; amending K.S.A. 2008 Supp. 75-7c10 and repealing the existing section, by Committee on Federal and State Affairs.

HB 2392, An act concerning contracts; relating to requests for proposals issued by state agencies, by Committee on Federal and State Affairs.

HB 2393, An act concerning civil procedure; relating to civil court records; expungement thereof, by Committee on Taxation.

HB 2394, An act concerning income taxation; relating to credits; expenditures to make facilities accessible to individuals with a disability; amending K.S.A. 79-32,176, 79-32,177 and 79-32,180 and repealing the existing sections, by Committee on Appropriations.

HB 2395, An act concerning income taxation; relating to refunds; amending K.S.A. 2008 Supp. 79-32,105 and repealing the existing section, by Committee on Taxation.

HB 2396, An act concerning the joint committee on information technology; amending K.S.A. 46-2101 and K.S.A. 2008 Supp. 75-7211 and repealing the existing sections, by Committee on Appropriations.

HB 2397, An act concerning crimes and punishment; creating certain crimes against mass transit system employees, by Committee on Appropriations.

HB 2398, An act concerning income taxation; relating to deductions; certain life insurance policy premiums; amending K.S.A. 2008 Supp. 79-32,117 and repealing the existing section; also repealing K.S.A. 2008 Supp. 79-32,117m, by Committee on Taxation.

HB 2399, An act concerning retirement and pensions; relating to the Kansas public employees retirement system and systems thereunder;

making and concerning appropriations for the fiscal year ending June 30, 2009; authorizing certain transfers, imposing certain restrictions and limitations and directing or authorizing certain receipts, disbursements and acts incidental to the foregoing, by Committee on Appropriations

HB 2400, An act concerning retirement and pensions, relating to the Kansas public employees retirement system and systems thereunder; employer contributions; making and concerning appropriations for the fiscal year ending June 30, 2010; amending K.S.A. 2008 Supp. 74-4920 and repealing the existing section, by Committee on Appropriations.

House Concurrent Resolutions

HCR 5018, A concurrent resolution relating to the adjournment of the senate and house of representatives for periods during the 2009 regular session of the legislature.

HCR 5019, A proposition to amend the constitution of the state of Kansas by adding a new article thereto, prescribing certain limits upon taxes, revenues and expenditures by the state.

House Resolutions

HR 6019, A resolution urging the U.S. Food and Drug Administration to use caution in approving new vaccines such as Gardasil which has had a number of health problems including some deaths associated with the use of this vaccine.

HR 6020, A resolution in memory of Richard Cameron.

HR 6021, A resolution recognizing March 24 as American Diabetes Association Alert Day in Kansas and endorsing the State Diabetes Plan for Kansas.

HR 6022, A resolution supporting the Airborne Laser Program and urging the United States Congress to provide the necessary funding for the on-going development and operation of the program.

Senate Bills

SB 329, An act repealing K.S.A. 2008 Supp. 58-4501, 58-4502, 58-4503, 58-4504, 58-4505, 58-4506, 58-4507, 58-4508, 58-4509, 58-4510, 58-4511, 58-4512, 58-4513 and 58-4514; concerning the Kansas home inspectors professional competence and financial responsibility act, by Committee on Ways and Means.

SB 330, An act concerning nursing facilities; relating to the reimbursement rate; amending K.S.A. 2008 Supp. 75-5958 and repealing the existing section, by Committee on Ways and Means.

Senate Concurrent Resolutions

SCR 1617, A concurrent resolution recognizing the Kansas department of transportation, the Oklahoma department of transportation, the Texas department of transportation and Amtrak for their work in preparing an Amtrak, Kansas City-Wichita-Oklahoma City-Fort Worth Passenger Rail Feasibility Report and Study Scope and urging the Kansas department of transportation to apply for federal funding.

Senate Resolutions

SR 1853, A resolution congratulating the Greeley County Scholars' Bowl Team.

SR 1854, A resolution congratulating and commending the Rawlins County High School girls track team.

SR 1855, A resolution congratulating and commending the Colby High School girls tennis doubles state champions.

SR 1856, A resolution designating March 24, 2009, as Diabetes Alert Day.

ŚR 1857, A resolution congratulating and commending Joanna Behrman.

SR 1858, A resolution in memory of Ray Shepherd.

SR 1859, A resolution supporting the Airborne Laser program and urging the United States Congress to provide the necessary funding for the on-going development and operation of the program.

SR 1860, A resolution congratulating and commending the Hayden High School girls golf team.

SR 1861, A resolution congratulating and commending the Smith Center High School football team.

SR 1862, A resolution congratulating and commending the Smith Center High School wrestling team.

SR 1863, A resolution congratulating and commending Jered Rice.

Secretary of State

Code Mortgage Rate for April

Pursuant to the provisions of K.S.A. 16a-1-301, Section 11, the code mortgage rate during the period of April 1, 2009 through April 30, 2009, is 12 percent.

Ron Thornburgh Secretary of State

Doc. No. 036843

State of Kansas

Secretary of State

Usury Rate for April

Pursuant to the provisions of K.S.A. 16-207, the maximum effective rate of interest per annum for notes secured by all real estate mortgages and contracts for deed for real estate (except where the note or contract for deed permits adjustment of the interest rate, the term of the loan or the amortization schedule) executed during the period of April 1, 2009 through April 30, 2009, is 5.92 percent.

Ron Thornburgh Secretary of State

Doc. No. 036842

State of Kansas

Kansas Development Finance Authority Notice of Hearing

A public hearing will be conducted at 9 a.m. Thursday, April 16, in the offices of the Kansas Development Finance Authority, 555 S. Kansas Ave., Suite 202, Topeka, on the proposal for the KDFA to issue its Agricultural Development Revenue Bond for the project numbered below in the respective maximum principal amount. The bond will be issued to assist the borrower named below (who will be the owner and operator of the project) to finance the cost in the amount of the bond, which is then typically purchased by a lender bank who then, through the KDFA, loans the bond proceeds to the borrower for the purposes of acquiring the project. The project shall be located as shown:

Project No. 000755—Maximum Principal Amount: \$100,000. Owner/Operator: Anthony and Leigh Ann Schultejans. Description: Acquisition of 121 acres of agricultural land and related improvements and equipment to be used by the owner/operator for farming purposes. The project is being financed by the lender for Anthony and Leigh Ann Schultejans and is located at the East Half of the Northeast Quarter and the Northeast Quarter of the Southeast Quarter of Section 28, Township 4, Range 14, Nemaha County, Kansas, approximately 2 miles west of Wetmore on Highway 9 and 3 miles north on V Road.

The bond, when issued, will be a limited obligation of the KDFA and will not constitute a general obligation or indebtedness of the state of Kansas or any political subdivision thereof, including the KDFA, nor will it be an indebtedness for which the faith and credit and taxing powers of the state of Kansas are pledged. The bond will be payable solely from amounts received from the respective borrower, the obligation of which will be sufficient to pay the principal of, interest and redemption premium, if any, on the bond when it becomes due.

All individuals who appear at the hearing will be given an opportunity to express their views, and all written comments previously filed with the KDFA at its offices at 555 S. Kansas Ave., Suite 202, Topeka, 66603, will be considered. Additional information regarding the project may be obtained by contacting the KDFA.

Stephen R. Weatherford President

Doc. No. 036858

State of Kansas

Department of Administration Division of Purchases

Notice to Bidders

Sealed bids for items listed will be received by the Director of Purchases until 2 p.m. on the date indicated. For more information, call (785) 296-2376:

04/14/2009	12125	MCH Needs Assessment
04/14/2009	12129	Furnish and Install HVAC System
04/15/2009	12133	Explosive Ordnance Remotely
		Operated Vehicle
04/22/2009	12116	Advertising Marketing—Kansas
		Scenic Byways Management Plan
04/27/2009	12135	Furnish and Install Chain Link
		Fence
04/27/2009	12137	Intrustion Detection System
04/28/2009	12134	Pump Station Improvement
04/30/2009	12105	Actuarial Services for Medicaid
		Title XXI Managed Care
04/30/2009	12139	Capitol Complex Utility Tunnel
		Construction
05/05/2009	11964	Transcutaneous Electrical Nerve
		Stimulation (TENS) Units and
		Other Durable Medical Equipment
		(DME) and Transportation
		Services Needed for the Workers
		Compensation Program

The above-referenced bid documents can be downloaded at the following Web site:

http://www.da.ks.gov/purch/

Additional files may be located at the following Web site (please monitor this Web site on a regular basis for any changes/addenda):

http://da.state.ks.us/purch/adds/default.htm

Contractors wishing to bid on the project listed below must be prequalified. Information regarding prequalification, projects and bid documents can be obtained by calling (785) 296-8899 or by visiting www.da.ks.gov/fp/.

04/28/2009 A-010771

Birch Cottage, Fan Coil Units Replacement, Parsons State Hospital and Training Center, Parsons

> Chris Howe Director of Purchases

Fort Hays State University

Notice to Bidders

Fort Hays State University encourages interested vendors to visit the Fort Hays State University Purchasing Web site, http://www.fhsu.edu/adminfin/purchasing/bids/, for a complete list of all goods and services currently out for bid. Paper postings of all open bids may be reviewed at Purchasing, Room 318, Sheridan Hall, 601 Park St., Hays. Copies of open bids also may be requested by contacting Purchasing at (785) 628-4251, by fax at (785) 628-4046, or by e-mail at purchasing@fhsu.edu.

Kathy Herrman Purchasing Director

Doc. No. 036847

State of Kansas

University of Kansas

Notice to Bidders

The University of Kansas encourages interested vendors to visit the University of Kansas Purchasing Services Web site at http://www.purchasing.ku.edu/ for a complete listing of all transactions for which KU Purchasing Services, or one of the consortia commonly utilized by KU, is seeking competitive bids. Paper postings of KU Purchasing Services bid transactions may be viewed at the Purchasing Services office located at 1246 W. Campus Road, Room 7, Lawrence, 66045, or persons may contact Purchasing Services at (785) 864-3790, by fax at (785) 864-3454, or by e-mail at purchasing@ku.edu to request a copy of a current bid.

Barry K. Swanson Associate Comptroller/ Director of Purchasing Services

Doc. No. 036845

State of Kansas

Kansas State University

Notice to Bidders

Kansas State University encourages interested vendors to visit the Kansas State University Controller's Office/Purchasing Web site at http://www.ksu.edu/purchasing/rfq for a complete listing of all transactions for which Kansas State University Purchasing, or one of the consortia commonly utilized by K-State, is seeking competitive bids. Paper postings of Kansas State University Purchasing's bid transactions may be viewed at the Purchasing Office, 21 Anderson Hall, Manhattan, or persons may contact Purchasing at (785) 532-6214, by fax at (785) 532-5577, or by e-mail at cbishop@ksu.edu to request a copy of a current bid.

Carla Bishop Director of Purchasing

Doc. No. 036844

State of Kansas

Social and Rehabilitation Services

Request for Proposals

The Kansas Department of Social and Rehabilitation Services, Division of Disability and Behavioral Health Services-Mental Health, announces the release of a request for proposals to solicit applications for Statewide Consumer-Run/Self-Help Youth and Family Program Funds for the purpose of providing mutual support, leadership opportunities, information and growth to youth with a severe emotional disturbance (SED). These funds will provide youth the opportunity to develop leadership skills, self-advocacy skills and peer-to-peer support, which would include support and guidance from parents and guardians.

The RFP is posted on the SRS/DBHS/MH RFP Web site at http://www.srskansas.org/hcp/MHSIP/MHSIPRFPs.htm.

Direct written comments or questions regarding this RFP by April 15 to Pam McDiffett, SRS, Disability and Behavioral Health Services-Mental Health, 9th Floor, Docking State Office Building, 915 S.W. Harrison, Topeka, 66612. Proposals are due April 30.

Don Jordan Secretary of Social and Rehabilitation Services

Doc. No. 036851

State of Kansas

Kansas Judicial Council

Notice of Meetings

The Kansas Judicial Council, its Advisory Committees and the Commission on Judicial Performance will meet according to the following schedule at the Kansas Judicial Center, 301 S.W. 10th Ave., Topeka, unless otherwise designated:

Date	Committee	Time	Location
April 10	Commission on	9:30 a.m.	Suite 140
1	Judicial Performance		
April 17	Probate Law	9:30 a.m.	Suite 140
April 17	Administrative Procedure	9:30 a.m.	Suite 140
April 24	Juvenile Offender/	9:30 a.m.	Suite 140
1	Child in Need of Care		
April 24	Guardianship &	9:30 a.m.	Suite 140
1	Conservatorship		
May 1	Family Law	9:30 a.m.	Suite 140
May 8	Commission on	9:30 a.m.	Suite 140
,	Judicial Performance		
May 15	Probate Law	9:30 a.m.	Suite 140
May 15	Administrative Procedure	9:30 a.m.	Suite 140
May 15	Pattern Instruction for	9:30 a.m.	Room 269
·	Kansas - Criminal		
May 22	Juvenile Offender/	9:30 a.m.	Suite 140
·	Child in Need of Care		
May 22	Guardianship &	9:30 a.m.	Suite 140
Ĭ	Conservatorship		

Hon. Lawton R. Nuss Chairman

Social and Rehabilitation Services

Notice of Public Forums

The Child Care and Development Fund (CCDF) State Plan for 2010-2011 is being prepared by the Kansas Department of Social and Rehabilitation Services. This is a federal requirement, and includes public hearings for the opportunity for stakeholder and public comment.

CCDF supports the Child Care Subsidy Program (financial assistance to low-income families) as well as early learning quality initiatives such as child care provider professional development, child care resource and referral, Kansas Early Head Start, and regulation and licensure of child care facilities.

The draft plan will be available to review and download on the SRS Web site at http://www.srskansas.org.

Comments may be submitted by mail to the attention of Sally Paige Kahle, SRS, EES, Suite 580, Docking State Office Building, 915 S.W. Harrison, Topeka, 66612, or through e-mail to SallyPaige.Kahle@srs.ks.gov (please identify in the subject line: CCDF State Plan Comments). Interested parties may attend one or both of the scheduled public hearings. Comments will be taken through May 25.

For additional information, contact Sally Paige Kahle at (785) 296-5019 or e-mail at SallyPaige.Kahle@srs.ks.gov.

Schedule of Public Forums:

The first public forum is from 10 to 11:30 a.m. Thursday, April 30 (during the Kansas Department of Health and Environment's Budget Efficiency Savings Team meeting), and the second public forum is from 6:30 to 8 p.m. Monday, May 11. Both forums will be conducted at the SRS Learning Center, Room B, 2nd and MacVicar, Topeka, (785) 296-4327.

Although both forums are in Topeka, the following SRS local sites will be available for participation via an electronic meeting system hosted by SRS:

0 ,	,	
Atchison SRS	410 Commercial	(913) 367-5345
Chanute SRS	1500 W. 7th	(620) 431-5000
Dodge City SRS	1509 Ave. P	(620) 227-8508
El Dorado SRS	410 N. Haverhill Road	(620) 321-4200,
		ext. 267
Garden City SRS	1710 Palace Drive	(620) 272-5800
Great Bend SRS	1305 Patton Road	(620) 792-5324
Hays SRS	3000 Broadway	(785) 628-1066
Hutchinson SRS	600 Andrew	(620) 663-5731,
		ext. 303
Kansas City SRS	402 State Ave.	(913) 279-7000
Lawrence SRS	1901 Delaware	(785) 832-3700
Manhattan SRS	2709 Amherst	(785) 776-4011
Overland Park SRS	8915 Lenexa Drive	(913) 826-7300
Pittsburg SRS	320 S. Broadway	(620) 231-5300
Salina SRS	901 Westchester	(785) 826-8000
Wichita SRS	230 E. William	(316) 337-7000

Don Jordan Secretary of Social and Rehabilitation Services

Doc. No. 036861

State of Kansas

Social and Rehabilitation Services

Notice of Hearing on Proposed Administrative Regulations

A public hearing will be conducted at 8:30 a.m. Wednesday, June 3, in the SRS board room, sixth floor, Docking State Office Building, 915 S.W. Harrison, Topeka, to consider the adoption of amendments to existing rules and regulations on a permanent basis effective July 3, 2009. Telephone conference is not available.

This 60-day notice of the public hearing shall constitute a public comment period for the proposed regulations as stated in K.S.A. 2008 Supp. 77-421. All interested parties may submit written comments prior to the hearing to Susan McDonald, SRS Legal Division, Room 650-S, Docking State Office Building, 915 S.W. Harrison, Topeka, 66612. All interested parties will be given a reasonable opportunity to present their views. It may be necessary to request each participant to limit any oral presentation to five minutes.

Copies of the regulations and the economic impact statements may be obtained by contacting Susan McDonald at (785) 296-1807, by e-mail request to Susan.McDonald@srs.ks.gov, or from the SRS Web site at www.srskansas.org (under SRS News).

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulations and economic impact statements in an accessible format. Requests for accommodation should be made at least five working days in advance of the hearing by contacting Susan McDonald or by calling the Kansas Relay Center at (800) 766-3777.

The adoption of the regulations will take place at 8:30 a.m. Friday, June 5, in the SRS board room, Docking State Office Building. Telephone conference will not be available.

A summary of the proposed regulations and the economic impact of the proposed regulations that will be heard during the public hearing follows:

K.A.R. 30-46-17. This permanent regulation provides individuals identified as perpetrators of child abuse or neglect with an opportunity to have their name expunged from the list of identified perpetrators known as the child abuse/neglect registry or registry. The process is modified to become automatic when the identified perpetrator was under 18 at the time of the incident and no subsequent concerns are identified within five years.

Federal Mandate: None.

Economic Impact: The changes contained in this regulation are not expected to have any discernable economic impact.

Bearer of Cost: N.A.

Affected Parties: Staff who review records to assure the youth has not subsequently been substantiated as a perpetrator and has not been adjudicated or convicted of prohibited crimes; youth substantiated as perpetrators for acts committed when less than 18; and the expungement panel. The latter will have a slightly reduced workload through elimination of hearing requests from youth listed on the registry.

Other Methods: Less costly or intrusive methods considered were amending the definitions of abuse and neglect to completely eliminate underage perpetrators.

K.A.R. 30-45-20. This permanent regulation concerns tuition waiver for former foster children enrolled in post secondary education programs.

Federal Mandate: None.

Economic Impact: The changes contained in this regulation are not expected to have any discernable economic impact.

Bearer of cost: N.A.

Affected Parties: Youth interested in post secondary education; adults who provide independent living services.

Other Methods: Less costly or intrusive methods considered would not have met the statutory requirements to promulgate regulations.

K.A.R. 30-46-10. This permanent regulation defines terms used to carry out the secretary's responsibility to investigate allegations of child abuse and neglect for the purpose of validating individual perpetrators for entry into the child abuse neglect registry and was last revised in 2004. A complete revision of the code for care of children went into effect in January 2007. Additional changes are intended to provide clearer direction for those involved in child abuse or neglect investigations.

Federal Mandate: None.

Economic Impact: The changes contained in this regulation are not expected to have any discernable economic impact.

Bearer of Cost: N.A.

Affected Parties: Staff investigating allegations of child abuse or neglect, parties investigated, children subject to an investigation, attorneys involved in the process, and administrative hearing officers.

Other Methods: Less costly or intrusive methods considered include allowing the statutory change to control without amending the regulation. While any conflict between statute and regulation would be resolved in favor of statute, conforming the regulation language to changes in statute will diminish the opportunity for confusion, thus enhance the safety for children and may reduce costs of an administrative appeal arising from an investigation of suspected child abuse or neglect. Additional changes are intended to eliminate confused interpretation of previous language or address gaps in service.

Don Jordan Secretary of Social and Rehabilitation Services

Doc. No. 036857

State of Kansas

Department of Health and Environment

Request for Comments

The Kansas Department of Health and Environment is soliciting comments regarding a proposed air quality operating permit. Westar-Lawrence Energy Center has applied for a Class I operating permit renewal in accordance with the provisions of K.A.R. 28-19-510 et seq. The purpose of a Class I permit is to identify the sources and

types of regulated air pollutants emitted from the facility; the emission limitations, standards and requirements applicable to each source; and the monitoring, record keeping and reporting requirements applicable to each source as of the effective date of permit issuance.

Westar-Lawrence Energy Center, Topeka, owns and operates an eletricity generating plant located at 1250 N. 1800 Road, Lawrence.

A copy of the proposed permit, permit application, all supporting documentation and all information relied upon during the permit application review process is available for a 30-day public review during normal business hours at the KDHE, Bureau of Air and Radiation, 1000 S.W. Jackson, Suite 310, Topeka; and a copy of the proposed permit can be reviewed at the KDHE Northeast District Office, 800 W. 24th, Lawrence. To obtain or review the proposed permit and supporting documentation, contact Lynelle Stranghoner, (785) 296-1719, at the KDHE central office; and to review the proposed permit only, contact Pat Simpson, (785) 842-4600, at the KDHE Northeast District Office. The standard departmental cost will be assessed for any copies requested.

Direct written comments or questions regarding the proposed permit to Lynelle Stranghoner, KDHE, Bureau of Air and Radiation, 1000 S.W. Jackson, Suite 310, Topeka, 66612-1366. In order to be considered in formulating a final permit decision, written comments must be received before the close of business May 4.

A person may request a public hearing be held on the proposed permit. The request for a public hearing shall be in writing and set forth the basis for the request. The written request must be submitted to Sharon Burrell, Bureau of Air and Radiation, not later than the close of business May 4 in order for the Secretary of Health and Environment to consider the request.

The U.S. Environmental Protection Agency has a 45-day review period, which will start concurrently with the 30-day public comment period, within which to object to the proposed permit. If the EPA has not objected in writing to the issuance of the permit within the 45-day review period, any person may petition the administrator of the EPA to review the permit. The 60-day public petition period will directly follow the EPA's 45-day review period. Interested parties may contact KDHE to determine if the EPA's 45-day review period has been waived.

Any such petition shall be based only on objections to the permit that were raised with reasonable specificity during the public comment period provided for in this notice, unless the petitioner demonstrates that it was impracticable to raise such objections within such period, or unless the grounds for such objection arose after such period. Contact Patricia Scott, U.S. EPA, Region VII, Air Permitting and Compliance Branch, 901 N. 5th St., Kansas City, KS 66101, (913) 551-7312, to determine when the 45-day EPA review period ends and the 60-day petition period commences.

Roderick L. Bremby Secretary of Health and Environment

Department of Health and Environment

Request for Comments

The Kansas Department of Health and Environment is soliciting comments regarding a proposed air quality construction permit. Kansas Gas Service has applied for an air quality construction permit in accordance with the provisions of K.A.R. 28-19-300. Emissions of NOx and CO were evaluated during the permit review process.

Kansas Gas Service, Tulsa, Oklahoma, owns and operates the stationary source located at Section 29, T18S, R2W, McPherson, County, Kansas, at which two new 1478-HP Waukesha engines with control equipment are to be installed.

A copy of the proposed permit, permit application, all supporting documentation and all information relied upon during the permit application review process is available for public review for a period of 30 days from the date of publication during normal business hours at the KDHE, Bureau of Air and Radiation, 1000 S.W. Jackson, Suite 310, Topeka; and a copy of the proposed permit can be reviewed at the KDHE North Central District Office, 2501 Market Place, Suite D, Salina. To obtain or review the proposed permit and supporting documentation, contact Michael J. Parhomek, (785) 296-1580, at the KDHE central office; and to review the proposed permit only, contact Stan Marshall, (785) 827-9639, at the KDHE North Central District Office. The standard departmental cost will be assessed for any copies requested.

Direct written comments or questions regarding the proposed permit to Michael J. Parhomek, KDHE, Bureau of Air and Radiation, 1000 S.W. Jackson, Suite 310, Topeka, 66612-1366. In order to be considered in formulating a final permit decision, written comments must be received before the close of business May 4.

A person may request a public hearing be held on the proposed permit. The request for a public hearing shall be in writing and set forth the basis for the request. The written request must be submitted to Sharon Burrell, Bureau of Air and Radiation, not later than the close of business May 4 in order for the Secretary of Health and Environment to consider the request.

Roderick L. Bremby Secretary of Health and Environment

Doc. No. 036850

State of Kansas

Department of Health and Environment

Notice Concerning Kansas/Federal Water Pollution Control Permits and Applications

In accordance with Kansas Administrative Regulations 28-16-57 through 63, 28-18-1 through 15, 28-18a-1 through 32, 28-16-150 through 154, 28-46-7, and the authority vested with the state by the administrator of the U.S. Environmental Protection Agency, various draft water pollution control documents (permits, notices to revoke and

reissue, notices to terminate) have been prepared and/or permit applications have been received for discharges to waters of the United States and the state of Kansas for the class of discharges described below.

The proposed actions concerning the draft documents are based on staff review, applying the appropriate standards, regulations and effluent limitations of the state of Kansas and the Environmental Protection Agency. The final action will result in a Federal National Pollutant Discharge Elimination System Authorization and/or a Kansas Water Pollution Control permit being issued, subject to certain conditions, revocation and reissuance of the designated permit or termination of the designated permit.

Public Notice No. KS-AG-09-087/095 Pending Permits for Confined Feeding Facilities

Name and Address of Applicant	Legal Description	Receiving Water
Frank Dix	SW/4 of Section 29,	Solomon River
2730 J Road	T07S, R16W, Rooks	Basin
Woodston KS 67675	County	

Kansas Permit No. A-SORO-B012

This is a new permit for a proposed relocated facility for 900 head (450 animal units) of beef cattle weighing less than 700 pounds. A new sediment basin and earthen wastewater retention structure will be constructed to capture runoff from 5 acres of confinement pens.

Name and Address of Applicant	Legal Description	Receiving Water
J-Six Farms Inc. (West)	SE/4 of Section 14,	Lower Republican
John A. Kramer	T04S, R01E,	River Basin
908 Eagle Road	Washington County	
Clifton, KS 66937	,	

Kansas Permit No. A-LRWS-H006

Federal Permit No. KS0093629

This permit is being reissued for an existing facility with modifications consisting of the addition of a concrete manure pit. No change in permitted animal unit capacity is being proposed and the facility will continue to be permitted for a maximum capacity of 4,800 head (1,920 animal units) of swine weighing more than 55 pounds.

Name and Address of Applicant	Legal Description	Receiving Water
Steinlage Farms, LLC	NE/4 & SW/4 of	Kansas River
Steven Steinlage/	Section 10, T05S,	Basin
Robert Steinlage	R13E, Nemaha	
532 State Hwy. 62	County	
Goff, KS 66428	•	

Kansas Permit No. A-KSNM-M005

This is a reissuance of a permit for an existing facility for 120 head (168 animal units) of mature dairy cattle, 55 head (55 animal units) of dairy heifers weighing greater than 700 pounds and 45 head (22.5 animal units) of dairy calves weighing less than 700 pounds, for a total of 220 head (245.5 animal units) of dairy cattle.

Name and Address of Applicant	Legal Description	Receiving Water
Benoit Dairy	SE/4 of Section 29,	Solomon River
Tom Benoit	T08S, R20W, Rooks	Basin
Box 132	County	
Damar, KS 67632	-	

Kansas Permit No. A-SORO-B013

This is a reissuance of a permit with a change in operation for an existing facility for 100 head (140 animal units) of mature dairy cattle. The change in operation includes the closing of the dairy portion of the facility. The new permitted capacity will be 100 head (50 animal units) of cattle weighing less than 700 pounds.

Name and Address of Applicant	Legal Description	Receiving Water
Hilltop Farms, Inc.	SW/4 of Section 19,	Solomon River
Eugene Hagman	T04S, R15W, Smith	Basin
22011 C Road	County	
Kensington, KS 66951	,	

Kansas Permit No. A-SOSM-B002

This is a renewal permit for an existing facility with a maximum capacity of 150 head (150 animal units) of beef cattle more than 700 pounds and 150 head (75 animal units) of beef cattle 700 pounds or less, for a total of 225 animal units. This represents a decrease in animal units from the previous permit due to the downsizing of the facility.

Name and Address of Applicant	Legal Description	Receiving Water
Mendenhall & Sons	S/2 of Section 28,	Smoky Hill River
Terry Mendenhall	T13S, R28W, Gove	Basin
Box 5076, County Road N	County	
Gove, KS 67736	•	

Kansas Permit No. A-SHGO-B013

This is a reissuance of a permit with a modification for an existing facility for 800 head (800 animal units) of cattle weighing more than 700 pounds. The modification includes a decrease from the previous permitted capacity to a new permitted capacity of 300 head (150 animal units) of cattle weighing less than 700 pounds.

Name and Address of Applicant	Legal Description	Receiving Water
Kenneth Regier	NW/4 of Section 25,	Little Arkansas
1614 S. Oliver Road	T23S, R01E, Harvey	River Basin
Newton, KS 67114	County	

Kansas Permit No. A-LAHV-S003

This is a reissuance of a permit with a modification for an existing facility for 696 head (278.4 animal units) of swine weighing greater than 55 pounds and 588 head (58.8 animal units) of swine weighing 55 pounds or less. The modification includes a decrease in the number of swine confined at the facility and the addition of cattle maintained at the facility but not included in previous permits. The new permitted capacity will be 600 head (240 animal units) of swine weighing greater than 55 pounds, 300 head (30 animal units) of swine weighing 55 pounds or less and 200 head (100 animal units) of cattle weighing less than 700 pounds.

Name and Address of Applicant	Legal Description	Receiving Water
Adams Cattle Company Raymond E. Adams, Jr. 35396 Maple Hill Road P.O. Box 218 Maple Hill, KS 66507	W/2 of Section 18, T115, R13E, Wabaunsee County	Kansas River Basin

Kansas Permit No. A-KSWB-B005

This is a reissuance of a permit with a modification for an existing facility for 4,990 head (4,990 animal units) of cattle weighing greater than 700 pounds. The modification includes a decrease from the previous permitted capacity to a new permitted capacity of 999 head (999 animal units) of cattle weighing greater than 700 pounds.

Name and Address of Applicant	Legal Description	Receiving Water
Glenva Coburn	,	Saline River Basin
HC 2, Box 15	T10S, R26W,	
Quinter, KS 67752	Sheridan County	

Kansas Permit No. A-SASD-B002

This is a reissuance of a permit for an existing facility with a maximum capacity of 980 head (980 animal units) of beef cattle more than 700 pounds. There is no change in the animal units from the previous permit.

Notice of Intent to Terminate

Pursuant to the requirements of K.A.R. 28-16-60 and K.A.R. 28-16-62, the Kansas Department of Health and

Environment hereby provides notice of intent to terminate the following KDHE-issued permits:

Project Name	Project City	Permit No.
Timber Creek Estates—Ph. I	Haysville	S-AR43-0009
Willowood Estates Addition	Wichita	S-AR94-0006
Deer Valley Addition No. 1	Eudora	S-KS17-0015
Prescott Plaza	Kansas City	S-KS27-0076
KDOT 81 K-8422-01	Manhattan	S-KS38-0077
Preserve at Clear Creek—	Shawnee	S-KS68-0127
2nd Plat		
Sherwood Est. Subdivision	Topeka	S-KS72-0217
No. 63—Lots 1-7 9-11 Blk C		
Burlingame Crossing	Topeka	S-KS72-0218
Green Valley Business Park	Wamego	S-KS74-0013
Unit 3 & 4		
The Lake Subdivision—Ph. 3	Louisburg	S-MC20-0014
KDOT 42 TE-251-01 Jetmore	Jetmore	S-UA21-0001
Streetscape—283 Proj.		

Persons wishing to comment on the draft documents and/or permit applications must submit their comments in writing to the Kansas Department of Health and Environment if they wish to have the comments considered in the decision-making process. Comments should be submitted to the attention of the Livestock Waste Management Section for agricultural-related draft documents or applications, or to the Technical Services Section for all other permits, at the Kansas Department of Health and Environment, Division of Environment, Bureau of Water, 1000 S.W. Jackson, Suite 420, Topeka, 66612-1367.

All comments regarding the draft documents or application notices received on or before May 2 will be considered in the formulation of the final determinations regarding this public notice. Please refer to the appropriate Kansas document number (KS-AG-09-087/095) and name of the applicant/permittee when preparing comments.

After review of any comments received during the public notice period, the Secretary of Health and Environment will issue a determination regarding final agency action on each draft document/application. If response to any draft document/application indicates significant public interest, a public hearing may be held in conformance with K.A.R. 28-16-61 (28-46-21 for UIC).

All draft documents/applications and the supporting information including any comments received are on file and may be inspected at the offices of the Kansas Department of Health and Environment, Bureau of Water. These documents are available upon request at the copying cost assessed by KDHE. Application information and components of plans and specifications for all new and expanding swine facilities are available on the Internet at http://www.kdheks.gov/feedlots. Division of Environment offices are open from 8 a.m. to 5 p.m. Monday through Friday, excluding holidays.

Roderick L. Bremby Secretary of Health and Environment

State Fire Marshal

Notice of Hearing on Proposed Administrative Regulations

A public hearing will be conducted at 9 a.m. Wednesday, June 3, in the Senate Room of Jayhawk Tower, 700 S.W. Jackson, Topeka, to consider revisions to K.A.R. 22-1-1, 22-1-2, 22-1-3, 22-8-13, 22-10-3, 22-11-6, 22-11-8, 22-15-7 and 22-18-3.

This 60-day notice of public hearing shall constitute a public comment period for the purpose of receiving written public comments on the proposed regulations. All interested parties may submit written comments prior to the hearing to the Kansas State Fire Marshal's Office, Suite 600, Jayhawk Tower, 700 S.W. Jackson, Topeka, 66603. All interested parties will be given a reasonable opportunity to present their views orally on the adoption of the proposed regulations during the hearing. In order to give all parties an opportunity to present their views, it may be necessary to request each participant to limit any oral presentation to five minutes.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulations and economic impact statements in an accessible format. Requests for accommodation should be made at least five working days in advance of the hearing by contacting Debra Courtney at (785) 293-3401 or debra.courtney@ksfm.ks.gov.

The proposed regulation amendments are for adoption on a permanent basis. A summary of the proposed amendments and the economic impact follows:

- 22-1-1. Municipal compliance with Kansas fire prevention code. The change removes the requirement for building code packages adopted by municipalities to reference the National Electric Code.
- **22-1-2.** Compliance with certain building codes. This change removes the references to the Building Officials and Code Administrators (BOCA) basic building code and the Standard (or Southern) Building Code (SBC). It also adds the option of complying with the Building Construction and Safety Code, NFPA 5000, 2006 edition.
- 22-1-3. Adopted national standards. This change updates the editions of NFPA documents adopted by ref-
- **22-8-13. Adoption of national codes.** This change updates the editions of NFPA documents adopted by ref-
- 22-10-3. Registration certificate. This change increases the amount of fees required to register as a business that services, recharges, installs, or inspects portable fire extinguishers or fixed extinguishing systems, or hydrostatically tests the cylinders.
- **22-11-6. Maternity centers.** This change updates the edition of NFPA standard no. 101 applicable to maternity
- 22-11-8. Adult and boarding care homes. This change updates the edition of NFPA standard no. 101 applicable to one- and two-bed adult care homes, one- and two-bed adult family homes, three- and four-bed boarding care adult care homes, and boarding care homes for the mentally retarded.

22-15-7. This change would revoke the regulation.

22-18-3. Construction requirements for school build**ings.** This change removes the requirement of compliance with the National Plumbing Code and updates the referenced edition of the National Electric Code and Life Safety Code.

Copies of the regulations and the economic impact statements may be obtained by contacting the Kansas State Fire Marshal's Office or by accessing the agency's Web site at http://www.accesskansas.org/firemarshal.

> Brenda McNorton Chief, Fire Prevention Division

Doc. No. 036859

State of Kansas

Department of Health and Environment

Notice of Hearing on Proposed **Administrative Regulations**

The Kansas Department of Health and Environment, Division of Health, Bureau of Child Care and Health Facilities, will conduct a public hearing at 1 p.m. Monday, June 22, in Room 530 of the Curtis State Office Building, 1000 S.W. Jackson, Topeka, to consider the adoption of the following proposed new psychiatric residential treatment facility regulations, K.A.R. 28-4-1200 through 28-4-1218. A summary of the proposed regulations and the estimated economic impact follows:

Summary of Regulations:

28-4-1200. Provides specific definitions of terms used throughout the regulations.

28-4-1201. Lists requirements to obtain and maintain a license to operate a psychiatric residential treatment facility.

28-4-1202. Describes procedures for submitting application for a license; states the secretary may refuse to grant a license if applicant not in compliance with specific statutes and regulations.

28-4-1203. Prohibits exceeding the capacity authorized on the temporary permit or license; requires posting the license; states the temporary permit or license is valid only for the licensee and address specified on the temporary permit or license; describes circumstances that require a new application; states that advertising shall conform to statement of services; states that an applicant may withdraw an application or licensee may request to close the license.

28-4-1204. Requires a license or temporary permit to operate a facility; explains license renewal requirements; explains late fees; requires notifying the department of any change in the facility's meeting the license requirements in 28-4-1201; describes exceptions to the license; requires written approval before making significant changes; describes amendments to the license.

28-4-1205. Describes requirements for background checks to comply with K.S.A. 65-516.

28-4-1206. Describes what entities can govern a facility; requires policies and procedures for facility operation, in-

cluding staff requirements; prohibits acceptance of permanent guardianship of a resident; requires licensing regulations be kept on the premises and available to all staff; requires department access to all reports from the facility's accrediting body; requires sufficient finances for provision of program activities and services and to maintain compliance with licensing regulations; requires resident's personal money be kept separate from facility funds.

28-4-1207. Describes general staff requirements; lists specific requirements for food service staff.

28-4-1208. Lists requirements for resident, personnel, volunteer, and facility records.

28-4-1209. Lists requirements for notifying appropriate entities for incidents or events.

28-4-1210. Describes admission requirements, including age ranges and need for assessment if individual shows evidence of being physically ill, injured, or under influence of alcohol or drugs.

28-4-1211. Requires policies and procedures for health care of residents, including health checklist and review upon admission and follow-up health care; describes requirements for the physical health of residents, including medications administration; describes requirements for oral health care of residents; requires a health record for each resident; lists requirements for personal health and hygiene of residents; describes personal health requirements for staff and volunteers.

28-4-1212. Describes health and safety requirements for use of seclusion rooms by residents.

28-4-1213. Requires written policies and procedures for facility library program; requires indoor and outdoor recreation areas and equipment where security and visual supervision can be maintained; requires residents be allowed indoor and outdoor recreation daily; lists requirements for any work activities of a resident; states that auxiliary staff members may supervise library, recreation, or work activities with direct care staff within distance for immediate support.

28-4-1214. Requires emergency plan for safety of residents; describes requirements for fire and tornado drills; lists components of required policies and procedures for facility security and control of residents, including documentation of all incidents and written plan for continuing operation in the event of a work stoppage; describes requirements for storage and use of hazardous substances and unsafe items, including medications; lists required first-aid supplies.

28-4-1215. Describes general building requirements, including approval before any addition of or alteration to a building; describes location and grounds requirements; describes structural requirements and use of space, including sleeping room dimensions, lighting levels, and living unit composition; describes requirements for bathroom facilities; describes building maintenance standards.

28-4-1216. Describes sanitary practices for food preparation and food service; requires that meals and snacks meet nutritional needs of residents; describes requirements for food service and preparation areas, including surfaces and tables, sweeping and mopping floors, garbage disposal, handwashing facilities, storage of linen; describes requirements for food storage and refrigeration;

describes requirements for meals or snacks prepared on the premises and for those catered; describes requirements for use and cleaning of table service and cooking utensils, including hand washing or use of a dishwasher.

28-4-1217. Describes requirements for laundry done at the facility; requires mattresses be water-repellent and cleaned before reissue and meet requirements of state fire marshal's regulations.

28-4-1218. Requires policies and procedures for transporting residents; requires yearly safety checks for vehicles owned by the facility and safe working condition of privately owned vehicles; requires accident and liability insurance as required by the state; lists the contents of the first-aid kit carried in the vehicle; addresses use of seat belts and child safety seats; prohibits residents less than 13 years of age from sitting in front seat of a vehicle with an air bag; prohibits smoking; requires residents be transported directly to the location designated; prohibits the use of shackles or handcuffs; prohibits use of 15-passenger vans.

Economic Impact:

Cost to the agency: There is no additional cost to the agency. Any costs will be absorbed in the current budget.

Cost to licensees: It is anticipated that some facilities currently licensed as secure residential centers, residential centers for children and youth, or group boarding homes may apply for a new license under these new regulations.

Costs to other governmental agencies or units: There is no known additional cost.

The time period between publication of this notice and the scheduled hearing serves as the required public comment period of at least 60 days for the purpose of receiving written public comments on the proposed regulations. At any time during the public comment period any interested parties may submit written comments to Dorothy Tenney, Kansas Department of Health and Environment, Child Care Licensing and Registration Program, 1000 S.W. Jackson, Suite 200, Topeka, 66612-1274. Written comments also may be sent by e-mail to dtenney@kdheks.gov. At the hearing all interested parties intending to provide oral comments will be given a reasonable opportunity to present their view of the proposed new regulations during the hearing. In order to give each individual or entity an opportunity to present their view, it may be necessary for the hearing officer to request that each presenter limit any of their presentation to an appropriate time frame.

Complete copies of the proposed regulations and the corresponding economic impact statement may be obtained on the Child Care Licensing Web site at www.kdheks.gov/kidsnet/ or by contacting Dorothy Tenney at (785) 296-1270 or by fax at (785) 296-0803.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulations and regulatory impact statements in an accessible format. Requests for accommodation should be made at least five working days in advance of the hearing by contacting Dorothy Tenney.

Roderick L. Bremby Secretary of Health and Environment

Department of Transportation

Notice to Consulting Engineers

The Kansas Department of Transportation is seeking qualified consulting engineering firms for the project listed below. A response may be submitted by e-mail to neil@ksdot.org or seven signed copies of the response can be mailed to Neil Rusch, P.E., Assistant to the Director, Division of Engineering and Design, KDOT, Eisenhower State Office Building, 700 S.W. Harrison, Topeka, 66603-3754. Responses shall be limited to four pages and must be received by noon April 30 for the consulting engineering firm to be considered.

From the firms expressing interest, the Consultant Selection Committee will select a list of the most highly qualified (not less than three and not more than five) and invite them to attend an individual interview conference. At this time, the consulting firms can more thoroughly discuss their experience related to the type of project at hand and will be expected to discuss, in some detail, their approach to this project and the personnel to be assigned to the project. Firms not selected to be short-listed will be notified by letter.

The Consultant Negotiating Committee, appointed by the Secretary of Transportation, will conduct the discussions with the firms invited to the individual interview conferences. The committee will select the firm to perform the professional services required for completing the advertised project. After the selection of this firm, the remaining firms will be notified by letter of the outcome.

54-84 KA-1647-01 Sedgwick County

Preliminary engineering for the investigation and evaluation of the condition of the Central Business District Viaduct (Bridges 374, 375, 376 and 377) with post-tensioned tendon groups. The evaluations will emphasize the adequacy of future tendon corrosion protection. A Summary Report of the structural condition and recommendation for rehabilitation will be made to complete Phase I, the investigation stage. Phase II will be the development of repair plans and specification for the letting.

It is KDOT's policy to use the following criteria as the basis for selection of the consulting engineering firms:

- 1. Size and professional qualifications;
- 2. experience of staff;
- 3. location of firm with respect to proposed project;
- 4. work load of firm; and
- 5. firm's performance record.

The firm's accounting system must have the following capabilities before the firm may be awarded a contract:

- Valid, reliable and current costs must be available within the system to support cost and pricing data:
- capability to provide a means of measuring the reasonableness of incurred costs;
- capability to identify and accumulate allowable costs by contract or project records that will reconcile with the general ledger; and

• ability to provide supporting documentation of actual expenditures for each billing, based on costs.

Deb Miller Secretary of Transportation

Doc. No. 036852

State of Kansas

Department of Transportation

Notice to Consulting Engineers

The Kansas Department of Transportation is seeking qualified consulting engineering firms for safety projects on an as-needed basis according to guidelines provided by KDOT's Bureau of Transportation Safety and Technology. Two or four firms will be selected. A response may be submitted by e-mail to neil@ksdot.org or seven signed copies of the response can be mailed to Neil Rusch, P.E., Assistant to the Director, Division of Engineering and Design, KDOT, Eisenhower State Office Building, 700 S.W. Harrison, Topeka, 66603-3754. Responses shall be limited to four pages and must be received by noon April 23 for the consulting engineering firm to be considered.

From the firms expressing interest, the Consultant Selection Committee will select a list of the most highly qualified (not less than three and not more than five) and invite them to attend an individual interview conference. At this time, the consulting firms can more thoroughly discuss their experience related to the type of project at hand and will be expected to discuss, in some detail, their approach to this project and the personnel to be assigned to the project. Firms not selected to be short-listed will be notified by letter.

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The firm's accounting system must have the following capabilities before the firm may be awarded a contract:

- Valid, reliable and current costs must be available within the system to support cost and pricing data;
- capability to provide a means of measuring the reasonableness of incurred costs;
- capability to identify and accumulate allowable costs by contract or project records that will reconcile with the general ledger; and
- ability to provide supporting documentation of actual expenditures for each billing, based on costs.

Deb Miller Secretary of Transportation

Department of Transportation

Notice to Contractors

Sealed proposals for the construction of road and bridge work in the following Kansas counties will be received at the Bureau of Construction and Maintenance, KDOT, Topeka, or at the Eisenhower State Office Building, fourth floor west wing, 700 S.W. Harrison, Topeka, until 1 p.m. April 15 and then publicly opened:

District One — Northeast

Atchison-Jackson—9-106 KA-1574-01 — K-9, from the Jackson-Atchison county line east to the west junction of U.S. 159-K-9; from the junction of U.S. 75-K-9 east to the Jackson-Atchison county line, 12.3 miles, seal. (State Funds)

Douglas—23 K-1313-09 — Various locations in Clinton State Park, state park road improvements. (State Funds)

Leavenworth—73-52 K-8003-01 — Interchange of U.S. 73-K-7 and 20th Street in Leavenworth, 0.4 mile, intersection improvement. (Federal Funds)

Leavenworth-Wyandotte—5-106 KA-1563-01 — K-5, from the Wyandotte-Leavenworth county line north 7.6 miles; K-5 from the junction of Hutton north 1.8 miles to the Wyandotte-Leavenworth county line, 9.3 miles, seal. (State Funds)

Riley—24-81 KA-0459-01 — U.S. 24 and Marlatt Avenue in Manhattan, 0.1 mile, grading and surfacing. (Federal Funds)

Johnson—35-46 KA-1564-01 — I-35 beginning at the Johnson-Miami county line northeast to the junction of I-635, 29.1 miles, pavement marking. (Federal Funds)

District Two — Northcentral

Chase-Marion-Morris—106 KA-1556-01 — K-256 from the junction of U.S. 77 west and north to the junction of U.S. 56; K-177 from the Chase-Butler county line north to the curb and gutter on the south edge of Cottonwood Falls; K-177 from the junction of 4th Street at the north edge of Strong City north to the Chase-Marion county line; K-177 from the Morris-Chase county line to the south city limits of Council Grove, 43.2 miles, seal. (State Funds)

Ellsworth-Saline—140-106 KA-1571-01 — K-140 in Ellsworth County, 16.4 miles, crack repair; K-140 from the Ellsworth-Saline county line east 3.3 miles, 19.7 miles total, crack repair. (State Funds)

Jewell—36-45 KA-1562-01 — U.S. 36 from the Jewell-Smith county line east to the junction of U.S, 36-K-128, 8.5 miles, crack repair. (State Funds)

Jewell—45 K-1804-07 — Lovewell State Park, state park road improvements. (State Funds)

Marion—57 C-4264-01 — County road 3.5 miles east of Peabody, 0.1 mile, grading, bridge and surfacing. (Federal Funds)

Mitchell—62 K-1315-09 — Glen Elder State Park, state park road improvements. (State Funds)

McPherson—61-59 K-8253-01 — K-61 from the Mc-Pherson-Reno county line northeast to approximately 0.2 mile northeast of Chisholm Road, 7.4 miles, grading, bridge and surfacing. (Federal Funds)

McPherson—61-59 K-8253-02 — K-61 from 0.2 mile northeast of Chisholm Road northeast to the four-lane

south of McPherson, 7.1 miles, grading, bridge and surfacing. (Federal Funds)

District Three — Northwest

Decatur—36-20 KA-1551-01 — U.S. 36 from the Oberlin east city limits east to the Norton/Decatur county line, 18.1 miles, seal. (State Funds)

Rawlins—117-77 KA-1549-01 — K-177 from the junction of U.S. 36 north 12 miles to the Kansas-Nebraska state line, seal. (State Funds)

Russell—40B-84 KA-1550-01 — U.S. 40B at Russell, 3.8 miles, seal. (State Funds)

Sherman—70-91 KA-1579-01 — I-70 from the junction of K-253 east to the Sherman/Thomas county line, 7.9 miles, seal. (State Funds)

District Four — Southeast

Cherokee—11 C-4214-01 — County road, 2 miles east of Scammon, 0.1 mile, grading, bridge and surfacing. (Federal Funds)

Cherokee—11 C-4335-01 — County road 3 miles east and 1.5 miles south of Scammon, 0.1 mile, grading, bridge and surfacing. (Federal Funds)

Crawford—19 K-1426-12 — Crawford State Park No. 2, state park road improvement. (State Funds)

Montgomery—166-63 K-6655-01 — U.S. 166 Sycamore Creek Bridge in Coffeyville, bridge repair. (State Funds)

Montgomery—63 K-9175-01 — Extension of Cline Road between U.S. 166 and 8th Street in Coffeyville, 0.2 mile, grading and surfacing. (State Funds)

District Five — Southcentral

Cowley—77-18 KA-1147-01 — U.S. 77 bypass & U.S. 166/Kansas Avenue in the city of Arkansas City, 0.5 mile, grading and surfacing. (State Funds)

District—106 K-5928-04 — Various locations in District 5, 148.6 miles, signing. (Federal Funds)

Pawnee—73 KA-1567-01 — Entire route of K-264; U.S. 156 from the county line to the west city limits of Larned; U.S. 183 from the junction of K-156 north to the Pawnee/Rush county line, 37.4 miles, crack repair. (State Funds)

Rice—14-80 KA-0154-01 — K-14-K-96 from American Road to U.S. 56-K-96 in Lyons, 1 mile, intersection improvement. (State Funds)

Sedgwick—87 C-4179-01 - 63rd Street south from Hydraulic to Broadway in Wichita, 1 mile, grading and surfacing. (Federal Funds)

Sedgwick—135-87 K-7332-01 — I-135-U.S. 54 interchange and southbound I-135 from south of Lincoln Street south to Harry Street in Wichita, pavement reconstruction. (Federal Funds)

District Six — Southwest

Greeley—27-36 KA-0157-01 — K-27 from Newton Street to Harper Street in Tribune, 0.2 mile, grading and surfacing. (Federal Funds)

Proposals will be issued upon request to all prospective bidders who have been prequalified by the Kansas Department of Transportation on the basis of financial condition, available construction equipment and experience. Also, a statement of unearned contracts (Form No. 284) must be filed. There will be no discrimination against

anyone because of race, age, religion, color, sex, handicap or national origin in the award of contracts.

Each bidder shall file a sworn statement executed by or on behalf of the person, firm, association or corporation submitting the bid, certifying that such person, firm, association or corporation has not, either directly or indirectly, entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with the submitted bid.

This sworn statement shall be in the form of an affidavit executed and sworn to by the bidder before a person who is authorized by the laws of the state to administer oaths. The required form of affidavit will be provided by the state to each prospective bidder. Failure to submit the sworn statement as part of the bid approval package will make the bid nonresponsive and not eligible for award consideration.

Plans and specifications for the projects may be examined at the office of the respective county clerk or at the KDOT district office responsible for the work.

Deb Miller Secretary of Transportation

Doc. No. 036828

(Published in the Kansas Register April 2, 2009.)

Summary Notice of Bond Sale Unified School District No. 203 Wyandotte County, Kansas (Piper) \$7,000,000*

General Obligation Bonds, Series 2009-A

(General obligation bonds payable from unlimited ad valorem taxes)

Bids

Subject to the notice of bond sale dated March 9, 2009, written and electronic bids will be received on behalf of the clerk of Unified School District No. 203, Wyandotte County, Kansas (Piper) (the issuer), in the case of written bids, at the address set forth below, and in the case of electronic bids, through PARITY, until 11 a.m. April 13, 2009, for the purchase of the above-referenced bonds. No bid of less than 100 percent of the principal amount of the bonds and accrued interest thereon to the date of delivery will be considered.

Bond Details

The bonds will consist of fully registered bonds in the denomination of \$5,000 or any integral multiple thereof. The bonds will be dated April 15, 2009, and will become due on September 1 in the years as follows:

Year	Principal Amount*
2012	\$125,000
2013	265,000
2014	320,000
2015	340,000
2016	350,000
2017	370,000
2018	380,000
2019	395,000
2020	410,000

2021	425,000
2022	445,000
2023	465,000
2024	490,000
2025	515,000
2026	535,000
2027	570,000
2028	600,000

The bonds will bear interest from the date thereof at rates to be determined when the bonds are sold as hereinafter provided, which interest will be payable semiannually on March 1 and September 1 in each year, beginning March 1, 2010.

Book-Entry-Only System

The bonds shall be registered under a book-entry-only system administered through DTC.

Paying Agent and Bond Registrar

Kansas State Treasurer, Topeka, Kansas.

Good Faith Deposit

Each bid for a series of the bonds shall be accompanied by a good faith deposit in the form of a certified or cashier's check drawn on a bank located in the United States, a financial surety bond, or, in other forms, if any, as listed in the notice of bond sale dated March 9, 2009, in the amount of 2 percent of the principal amount of the bonds of such series, payable to the order of the issuer.

Delivery

The issuer will pay for printing the bonds and will deliver the same properly prepared, executed and registered without cost to the successful bidder on or about April 29, 2009, to DTC for the account of the successful bidder.

Assessed Valuation and Indebtedness

The equalized assessed tangible valuation for computation of bonded debt limitations for the year 2008 is \$199,594,629. The total general obligation indebtedness of the issuer as of the date of delivery of the bonds, including the bonds being sold, is \$31,805,000.

Approval of Bonds

The bonds will be sold subject to the legal opinion of Gilmore & Bell, P.C., Kansas City, Missouri, bond counsel, whose approving legal opinion as to the validity of the bonds will be furnished and paid for by the issuer, printed on the bonds and delivered to the successful bidder when the bonds are delivered.

Additional Information

Additional information regarding the bonds may be obtained from the undersigned or from the financial advisor at the addresses set forth below.

Written and Facsimile Bid and Good Faith Deposit Delivery Address:

Dr. Dixie Harrison, Clerk 12036 Leavenworth Road Kansas City, KS 66109 (913) 721-2088 Fax (913) 721-3573

Financial Advisor:

George K. Baum & Company 4801 Main St., Suite 500 Kansas City, MO 64112 Attn: Dave Arteberry (816) 474-1100 Fax (816) 283-5326 E-mail: arteberry@gkbaum.com

Dated March 9, 2009.

Unified School District No. 203 Wyandotte County, Kansas (Piper) By: Dr. Dixie Harrison, Clerk

*Preliminary; subject to change.

Doc. No. 036865

(Published in the Kansas Register April 2, 2009.)

Summary Notice of Bond Sale Unified School District No. 491 Douglas County, Kansas (Eudora) \$11,250,000

General Obligation School Building Bonds Series 2009-A

(General obligation bonds payable from unlimited ad valorem taxes)

Bids

Subject to the notice of bond sale dated March 11, 2009, written and electronic bids will be received on behalf of the clerk of Unified School District No. 491, Douglas County, Kansas (Eudora) (the issuer), in the case of written bids, at the address set forth below, and in the case of electronic bids, through PARITY, until 3 p.m. April 9, 2009, for the purchase of the above-referenced bonds. No bid of less than 100 percent of the principal amount of the bonds and accrued interest thereon to the date of delivery will be considered.

Bond Details

The bonds will consist of fully registered bonds in the denomination of \$5,000 or any integral multiple thereof. The bonds will be dated April 1, 2009, and will become due on September 1 in the years as follows:

,	Principal
Year	Amount
2014	\$ 25,000
2015	50,000
2016	100,000
2017	150,000
2018	185,000
2019	225,000
2020	275,000
2021	325,000
2022	375,000
2023	975,000
2024	1,090,000
2025	1,210,000
2026	1,340,000
2027	1,485,000
2028	1,640,000
2029	1,800,000

The bonds will bear interest from the date thereof at rates to be determined when the bonds are sold as hereinafter provided, which interest will be payable semiannually on March 1 and September 1 in each year, beginning March 1, 2010.

Book-Entry-Only System

The bonds shall be registered under a book-entry-only system administered through DTC.

Paying Agent and Bond Registrar

Kansas State Treasurer, Topeka, Kansas.

Good Faith Deposit

Each bid shall be accompanied by a good faith deposit in the form of a cashier's or certified check drawn on a bank located in the United States or a qualified financial surety bond in the amount of \$225,000 (2 percent of the principal amount of the bonds).

Delivery

The issuer will pay for printing the bonds and will deliver the same properly prepared, executed and registered without cost to the successful bidder on or about April 30, 2009, to DTC for the account of the successful bidder.

Assessed Valuation and Indebtedness

The equalized assessed tangible valuation for computation of bonded debt limitations for the year 2008 is \$65,220,971. The total general obligation indebtedness of the issuer as of the dated date, including the bonds being sold, is \$55,000,000.

Approval of Bonds

The bonds will be sold subject to the legal opinion of Gilmore & Bell, P.C., Wichita, Kansas, bond counsel, whose approving legal opinion as to the validity of the bonds will be furnished and paid for by the issuer, printed on the bonds and delivered to the successful bidder when the bonds are delivered.

Additional Information

Additional information regarding the bonds may be obtained from the undersigned or from the financial advisor at the addresses set forth below.

Written Bid and Good Faith Deposit Delivery Address:

Eva Deonier, Clerk

Office of the Board of Education

1002 Elm St.

P.O. Box 500

Eudora, KS 66025-0500

(785) 542-4910

Fax (785) 542-4909

E-mail: usd491boe@eudoraschools.org

Financial Advisor — Facsimile Bid and Good Faith

Deposit Delivery Address: George K. Baum & Company

100 N. Main, Suite 810

Wichita, KS 67202

Attn: Stephen E. Shogren

(316) 264-9351

Fax (316) 264-9370

E-mail: shogren@gkbaum.com

Dated March 11, 2009.

Unified School District No. 491 Douglas County, Kansas (Eudora)

Real Estate Appraisal Board

Permanent Administrative Regulations

Article 1.—DEFINITIONS

117-1-1. Definitions. (a) "Act" means the state certified and licensed real property appraisers act.

(b) "Appraisal foundation" means the appraisal foundation established on November 30, 1987 as a not-for-profit corporation under the laws of Illinois.

(c) "Appraiser" means a state licensed or certified appraiser.

(d) "Board" means the real estate appraisal board.

- (e) "Classroom hour" means 50 minutes within a 60-minute segment. This definition reflects the traditional educational practice of having 50 minutes of instruction and 10 minutes of break time for each scheduled hour of instruction. The prescribed number of classroom hours shall include time devoted to examinations, which are considered to be part of the course.
 - (f) "Course" means any educational offering.
- (g) "Distance education" means any type of education during which the student and instructor are geographically separated.
- (h) "General classification" means the certified general real property appraiser classification.
- (i) "Good standing" shall mean that both of the following conditions are met:
- (1) The appraiser is not currently subject to a consent agreement or other comparable document by an appraisal regulatory agency in this or any other jurisdiction.
- (2) The appraiser is not currently subject to a summary order or final order by an appraisal regulatory agency in this or any other jurisdiction.
- (j) "Licensed classification" means the state licensed real property appraiser classification.
- (k) "National uniform standards of professional appraisal practice course" means the uniform standards of professional appraisal practice course developed by the appraisal foundation.
- (l) "Provisional classification" means the state provisional licensed real property appraiser classification.
- (m) "Residential classification" means the certified residential real property appraiser classification.
- (n) "Sponsor" means any of the following entities, which may request course approval from the board or offer a course approved by the board for credit toward any education requirement of the act:
 - (1) Colleges or universities;
 - (2) community or junior colleges;
- (3) real estate appraisal or real estate-related organizations;
 - (4) state or federal agencies or commissions;
 - (5) proprietary schools;
 - (6) other providers approved by the board; and
- (7) the appraisal foundation or its board. (Authorized by and implementing K.S.A. 2008 Supp. 58-4105; effective Jan. 21, 1991; amended, T-117-6-10-91, June 10, 1991; amended Aug. 5, 1991; amended May 24, 1993; amended

Aug. 15, 1994; amended May 3, 1996; amended May 23, 2003; amended Jan. 1, 2008; amended April 17, 2009.)

Article 2.—QUALIFICATIONS CRITERIA— RESIDENTIAL REAL ESTATE APPRAISER CLASSIFICATION

117-2-2a. Licensed classification; experience supervision requirements. (a) In order for an applicant's experience to be approved by the board when the applicant is applying for the licensed classification, the experience shall have been supervised by an appraiser according to all of the following conditions:

(1) The supervising appraiser was a certified appraiser in good standing during the period of supervision.

- (2) The supervising appraiser was licensed or certified as an appraiser for a minimum of two years immediately preceding the date on which the supervision began.
- (3) The supervising appraiser did not supervise more than three applicants or provisional licensed appraisers, or any combination of these, at the same time.
- (4) The supervising appraiser maintained responsibility for supervision of the applicant by meeting both of the following requirements:
- (A) Before signing the certification section or addendum, the supervisor reviewed each appraisal report that the applicant prepared or provided assistance in developing, preparing, or communicating.

(B) The supervisor met the following requirements:

- (i) Ensured that, at a minimum, the first 25 properties for which the applicant provided assistance in developing, preparing, or communicating an appraisal report were personally inspected by a supervisor; and
- (ii) continued to personally inspect each property for which the applicant provided assistance in developing, preparing, or communicating an appraisal report until the supervisor was satisfied that the applicant was competent to appraise the property type, in accordance with the competency provision of the uniform standards of professional appraisal practice (USPAP), as adopted in K.A.R. 117-8-1.
- (b) Each applicant shall be permitted to have more than one supervising appraiser.
- (c) The supervising appraiser shall supervise the work of an applicant on appraisal reports performed on properties only if both of the following conditions are met:
- (1) The supervising appraiser is permitted by the supervising appraiser's current credential to appraise the properties.
- (2) The supervising appraiser is competent to appraise the properties. (Authorized by and implementing K.S.A. 58-4109; effective July 1, 2007; amended Jan. 18, 2008; amended April 17, 2009.)

Article 3.—QUALIFICATIONS CRITERIA— GENERAL REAL ESTATE APPRAISER CLASSIFICATION

117-3-2a. General classification; experience supervision requirements. (a) In order for an applicant's experience to be approved by the board when the applicant is applying for the general classification, all experience

attained by an unlicensed or uncertified individual or by a licensed or certified appraiser whose experience is outside that appraiser's scope of practice shall have been supervised by an appraiser according to the following terms and conditions:

(1) The supervising appraiser was a certified appraiser in good standing during the period of supervision.

(2) The supervising appraiser was licensed or certified as an appraiser for a minimum of two years immediately preceding the date on which the supervision began.

(3) The supervising appraiser did not supervise more than three applicants or provisional licensed appraisers, or any combination of these, at the same time.

(4) The supervising appraiser maintained responsibility for supervision of the applicant by meeting both of the following requirements:

(A) Before signing the certification section or addendum, the supervisor reviewed each appraisal report that the applicant prepared or provided assistance in developing, preparing, or communicating.

(B) The supervisor met the following requirements:

(i) Ensured that, at a minimum, the first 25 properties for which the applicant provided assistance in developing, preparing, or communicating an appraisal report were personally inspected by a supervisor; and

- (ii) continued to personally inspect each property for which the applicant provided assistance in developing, preparing, or communicating an appraisal report until the supervisor was satisfied that the applicant was competent to appraise the property type, in accordance with the competency provision of the uniform standards of professional appraisal practice (USPAP), as adopted in K.A.R. 117-8-1.
- (b) Each applicant shall be permitted to have more than one supervising appraiser.
- (c) The supervising appraiser shall supervise the work of an applicant on appraisal reports performed on properties only if both of the following conditions are met:
- (1) The supervising appraiser is permitted by the supervising appraiser's current credential to appraise the properties.
- (2) The supervising appraiser is competent to appraise the properties. (Authorized by and implementing K.S.A. 58-4109; effective July 1, 2007; amended July 1, 2007; amended Jan. 18, 2008; amended April 17, 2009.)

Article 4.—QUALIFICATIONS CRITERIA— CERTIFIED RESIDENTIAL REAL PROPERTY APPRAISER CLASSIFICATION

- 117-4-2a. Residential classification; experience supervision requirements. (a) In order for an applicant's experience to be approved by the board when the applicant is applying for the residential classification, all experience attained by an unlicensed individual or by a licensed appraiser whose experience is outside that appraiser's scope of practice shall have been supervised by an appraiser according to all of the following conditions:
- (1) The supervising appraiser was a certified appraiser in good standing during the period of supervision.
- (2) The supervising appraiser was licensed or certified as an appraiser for a minimum of two years immediately preceding the date on which the supervision began.

- (3) The supervising appraiser did not supervise more than three applicants or provisional licensed appraisers, or any combination of these, at the same time.
- (4) The supervising appraiser maintained responsibility for supervision of the applicant by meeting both of the following requirements:
- (A) Before signing the certification section or addendum, the supervisor reviewed each appraisal report that the applicant prepared or provided assistance in developing, preparing, or communicating.
 - (B) The supervisor met the following requirements:
- (i) Ensured that, at a minimum, the first 25 properties for which the applicant provided assistance in developing, preparing, or communicating an appraisal report were personally inspected by a supervisor; and
- (ii) continued to personally inspect each property for which the applicant provided assistance in developing, preparing, or communicating an appraisal report until the supervisor was satisfied that the applicant was competent to appraise the property type, in accordance with the competency provision of the uniform standards of professional appraisal practice (USPAP), as adopted in K.A.R. 117-8-1.
- (b) Each applicant shall be permitted to have more than one supervising appraiser.
- (c) The supervising appraiser shall supervise the work of an applicant on appraisal reports performed on properties only if both of the following conditions are met:
- (1) The supervising appraiser is permitted by the supervising appraiser's current credential to appraise the properties.
- (2) The supervising appraiser is competent to appraise the properties. (Authorized by and implementing K.S.A. 58-4109; effective July 1, 2007; amended July 1, 2007; amended Jan. 18, 2008; amended April 17, 2009.)

Article 5.—PROFESSIONAL CLASSIFICATION

- **117-5-2.** Provisional classification; supervised experience requirements. (a) Each provisional licensed appraiser's work in developing, preparing, or communicating an appraisal report shall be directly supervised by a supervising appraiser as specified in K.A.R. 117-5-2a.
- (b) Each appraisal report shall be signed by the provisional licensed appraiser or by the preparer of the report who supervised the provisional licensed appraiser, certifying that the report is in compliance with the uniform standards of professional appraisal practice of the appraisal foundation in effect at the time of the appraisal.
- (c) If the provisional licensed appraiser does not sign the appraisal report, the preparer shall describe, in the certification section or in the dated and signed addendum to the certification page of the appraisal report, the extent to which the provisional licensed appraiser provided assistance in developing, preparing, or communicating the appraisal through generally accepted appraisal methods and techniques.
- (d) Each provisional licensed appraiser shall be permitted to have more than one supervising appraiser.
- (e) Each provisional licensed appraiser shall maintain an appraisal log, in a format prescribed by the board, listing the appraisal reports completed by the applicant

within the five-year period preceding the date of application. Each entry on the log shall include the certification number and the signature of the supervising appraiser, which shall serve as verification of the accuracy of the information.

(f) Each provisional licensed appraiser shall maintain a log of appraisals completed with each separate supervis-

ing appraiser.

- (g) In order to be licensed as a real property appraiser, certified as a general real property appraiser, or certified as a residential real property appraiser, the provisional licensed appraiser shall complete the experience requirements listed in K.A.R. 117-2-2, K.A.R. 117-3-2, or K.A.R. 117-4-2.
- (h) The requirements for real property appraisal experience specified in K.A.R. 117-2-2(a)(2), K.A.R. 117-3-2(a)(3), and K.A.R. 117-4-2(a)(2) shall be met by time involved in the appraisal process. The appraisal process shall consist of the following:
 - (1) Analyzing factors that affect value;

(2) defining the problem;

(3) gathering and analyzing data;

(4) applying the appropriate analysis and methodology; and

- (5) arriving at an opinion and correctly reporting the opinion in compliance with the national uniform standards of professional appraisal practice. (Authorized by and implementing K.S.A. 58-4109; effective April 24, 1998; amended Dec. 5, 2003; amended April 17, 2009.)
- **117-5-2a.** Provisional classification; supervisor requirements. (a) In order for a provisional licensed appraiser's experience to be approved by the board, that individual's experience shall have been supervised by an appraiser according to all of the following conditions:

(1) The supervising appraiser was a certified appraiser in good standing during the period of supervision.

- (2) The supervising appraiser was licensed or certified as an appraiser for a minimum of two years immediately preceding the date on which the supervision began.
- (3) The supervising appraiser did not supervise more than three provisional licensed appraisers or applicants, or any combination of these, at the same time.
- (4) The supervising appraiser maintained responsibility for supervision of the provisional licensed appraiser by meeting both of the following requirements:
- (A) Before signing the certification section or addendum, the supervisor reviewed each appraisal report that the applicant prepared or provided assistance in developing, preparing, or communicating.

(B) The supervisor met the following requirements:

- (i) Ensured that at least the first 25 properties for which the applicant provided assistance in developing, preparing, or communicating an appraisal report were personally inspected by a supervisor; and
- (ii) continued to personally inspect each property for which the applicant provided assistance in developing, preparing, or communicating an appraisal report until the supervisor was satisfied that the applicant was competent to appraise the property type, in accordance with the competency provision of the uniform standards of professional appraisal practice (USPAP), as adopted in K.A.R. 117-8-1.

- (b) The supervising appraiser shall supervise the work of a provisional licensed appraiser on appraisal reports performed on properties only if both of the following conditions are met:
- (1) The supervising appraiser is permitted by the supervising appraiser's current credential to appraise the properties.
- (2) The supervising appraiser is competent to appraise the properties. (Authorized by and implementing K.S.A. 58-4109; effective July 1, 2007; amended Jan. 18, 2008; amended April 17, 2009.)

Article 7.—FEES

- **117-7-1. Fees.** The following fees shall be submitted to the board. (a) For application for certification or licensure, the fee shall be \$50.
- (b) For original certification or licensure, the fee shall be \$250.
- (c) For renewal of a certificate or license, the fee shall be \$250.
- (d) For late renewal of a certificate or license, the fee shall be the amount specified in subsection (c) and an additional \$50.
- (e) Except as provided in subsection (h), for approval of a course of instruction to meet any portion of the education requirements of K.A.R. 117-2-1, 117-3-1, or 117-4-1, the fee shall be \$100.
- (f) Except as provided in subsection (h), for approval of a course of instruction to meet the continuing education requirements of K.A.R. 117-6-1, the fee shall be \$50.
- (g) Except as provided in subsection (h), for renewal of any course of instruction, the fee shall be \$25.
- (h) For approval or renewal of any course of instruction that is endorsed by the appraiser qualifications board, the fee shall be \$10.
- (i) For reinstatement of an inactive certificate or license, the fee shall be \$50. (Authorized by and implementing K.S.A. 2007 Supp. 58-4107; effective Jan. 21, 1991; amended, T-117-6-10-91, June 10, 1991; amended Aug. 5, 1991; amended, T-117-4-22-92, April 22, 1992; amended June 22, 1992; amended Feb. 6, 1995; amended Jan. 28, 2000; amended June 15, 2001; amended Feb. 4, 2005; amended Jan. 18, 2008; amended April 17, 2009.)

Article 10.—INACTIVE STATUS

117-10-1. Reinstatement of certificate or license to active status; continuing education. The holder of a certificate or license that has been on inactive status for less than two years, upon request for reinstatement, shall submit evidence satisfactory to the board of completion of all continuing education requirements as specified in K.A.R. 117-6-1. (Authorized by and implementing K.S.A. 2007 Supp. 58-4112a; effective April 17, 2009.)

Sally L. Pritchett Executive Director

Racing and Gaming Commission

Permanent Administrative Regulations

Article 13.—KANSAS WHELPED PROGRAM

- **112-13-6.** Kansas greyhound breeding development fund. (a) The balance of the money credited to the live greyhound racing purse supplement fund under K.S.A. 74-8747(a)(3), and amendments thereto, shall be apportioned as follows, unless otherwise specified:
- (1) 80 percent to the Kansas-bred purse supplements to be paid monthly to owners of Kansas-bred greyhounds, with the registering agency specifying the following:
- (A) A procedure for calculating purse supplement payments to owners of Kansas-bred greyhounds on a point basis, as specified in K.A.R. 112-13-5(c), ensuring that payments will be made each month during a fiscal year; and
- (B) a procedure for issuing Kansas-bred purse supplements on a monthly basis; and
- (2) 20 percent to supplement stakes races at all Kansas racetrack facilities offering greyhound races and to create special stakes races designed to promote and develop the Kansas greyhound industry, with the registering agency specifying the following:
- (A) A procedure for the distribution of funds to supplement stakes races at all Kansas racetrack facilities offering greyhound racing; and
- (B) a procedure for the administration of special stakes races created to promote and develop the Kansas grey-hound industry, including plans for promotion and operation of the races in a manner that includes opportunities for the participation of all racetrack facilities in Kansas.
- (b) The official greyhound breed registering agency shall submit the amount of all proposed payments specified in subsection (a) to the commission for approval.
- (c) The proposed amount of the distribution shall be submitted to the commission for approval no later than March 1 of each distribution year based on the recommendations of the registering agency. (Authorized by K.S.A. 2007 Supp. 74-8767; implementing K.S.A. 2007 Supp. 74-8767(b) and 74-8831; effective April 17, 2009.)

Article 101.—FACILITY MANAGER CERTIFICATION

- **112-101-1.** Prohibition against uncertified management of a gaming facility. No person may manage a gaming facility unless that person is a lottery gaming facility manager or racetrack gaming facility manager certified by the commission with a current facility manager's certificate. (Authorized by K.S.A. 2007 Supp. 74-8751 and 74-8772; implementing K.S.A. 2007 Supp. 74-8751; effective April 17, 2009.)
- **112-101-2.** Facility manager application procedure. Each lottery gaming facility manager and each racetrack gaming facility manager that seeks to be certified as a facility manager shall submit the following to the commission staff:

- (a) A completed application for the certificate on a commission-approved form;
 - (b) any supporting documents;
- (c) all plans required by these regulations, including the internal controls system plan, surveillance system plan, security plan, responsible gaming plan, and, if applicable, the plan for compliance with the requirements for live racing and purse supplements established pursuant to the act:
- (d) a background investigation deposit as specified in K.A.R. 112-101-5;
- (e) prospective financial statements, including a oneyear forecast and a three-year projection, that have been audited by an independent certified public accountant or independent registered certified public accounting firm as to whether the prospective financial information is properly prepared on the basis of the assumptions and is presented in accordance with the relevant financial reporting framework; and
- (f) any other information that the commission deems necessary for investigating or certifying the applicant and its officers, directors, and key employees and any persons directly or indirectly owning an interest of at least 0.5% in the applicant. (Authorized by K.S.A. 2007 Supp. 74-8751 and 74-8772; implementing K.S.A. 2007 Supp. 74-8734, 74-8741, 74-8751 and 74-8772; effective April 17, 2009.)
- **112-101-3. Background investigations.** (a) Each applicant for a facility manager's certificate and each person whom the executive director deems to have a material relationship to the applicant, including the applicant's officers, directors, and key gaming employees and any persons known to directly or indirectly own an interest of at least 0.5% in the applicant, shall submit to a background investigation conducted by the commission's director of security or other person designated by the executive director. For purposes of this regulation, a material relationship shall mean a relationship in which the person has an influence on the applicant or facility manager or its business and shall be determined according to the criteria in paragraphs (b)(1) through (3).
- (b) In determining the level of background investigation that a person shall undergo, all relevant information, including the following, may be considered by the executive director:
 - (1) The person's relationship to the applicant;
- (2) the person's interest in the management of the applicant;
 - (3) the person's participation with the applicant;
- (4) if applicable, identification of the person as a shareholder in a publicly traded company; and
- (5) the extent to which the person has been investigated in another jurisdiction or by other governmental agencies.
- (c) Each person subject to a background investigation shall submit a complete personal disclosure to the commission on a commission-approved form and shall submit any supporting documentation that the commission staff requests.
- (d) Each person that is subject to investigation shall have a duty to fully cooperate with the commission during any investigation and to provide any information that

the commission requests. (Authorized by and implementing K.S.A. 2007 Supp. 74-8751 and 74-8772; effective April 17, 2009.)

- **112-101-4.** Affirmative duty to demonstrate qualifications. Each applicant for a facility manager's certificate shall have an affirmative duty to the commission to demonstrate that the applicant, including the applicant's directors, officers, owners, and key employees, is qualified for certification. (Authorized by and implementing K.S.A. 2007 Supp. 74-8751 and 74-8772; effective April 17, 2009.)
- **112-101-5.** Fees and costs. (a) Each applicant for a facility manager's certificate and each applicant for a certificate as a racetrack gaming facility manager shall provide a background investigation deposit to the commission. That deposit shall be assessed for all fees and costs incurred by the commission in performing the background investigation of the applicant, its officers, directors, and key gaming employees, any persons known to directly or indirectly own an interest of at least 0.5% in the applicant, and any other person as the executive director deems necessary, including any person specified in article 102 or 103.
- (b) Any facility manager that wishes to renew its certificate may be required to provide a background investigation deposit. The facility manager shall be assessed for all fees and costs incurred by the commission in performing the background investigation of the applicant, its officers, directors, and key gaming employees, any persons known to directly or indirectly own an interest of at least 0.5% in the applicant, and any other person as the executive director deems necessary, including any person specified in article 102 or 103.
- (c) All fees paid to the commission shall be nonrefundable. (Authorized by K.S.A. 2007 Supp. 74-8751 and 74-8772; implementing K.S.A. 2007 Supp. 74-8734, 74-8741, 74-8751, and 74-8772; effective April 17, 2009.)
- **112-101-6. Disqualification criteria.** (a) A facility manager's certificate shall be denied or revoked by the commission if the applicant or certificate holder itself has been convicted of any felony, crime involving gambling, or crime of moral turpitude.
- (b) A certificate may be denied, suspended, or revoked by the commission, and a certificate holder may be otherwise sanctioned by the commission as specified in K.A.R. 112-113-1 if the certificate holder or its officers, directors, key gaming employees, or any person directly or indirectly owning an interest of at least 0.5% in the applicant meets any of the following conditions:
- (1) Has any employees who have knowingly or negligently provided false or misleading material information to the commission or its staff;
- (2) fails to notify the commission staff about a material change in the applicant's or certificate holder's application within three days;
- (3) is delinquent in paying for the cost of regulation, oversight, or background investigations required under the act or any regulations adopted under the act;
- (4) has violated any provision of the act or any regulation adopted under the act;

- (5) has failed to meet any monetary or tax obligation to the federal government or to any state or local government:
 - (6) is financially delinquent to any third party;
- (7) has failed to provide information or documentation requested in writing by the commission in a timely manner;
- (8) does not consent to or cooperate with investigations, inspections, searches, or having photographs and finger-prints taken for investigative purposes;
- (9) has failed to meet the requirements of K.A.R. 112-101-4;
- (10) has officers, directors, key gaming employees, or persons directly or indirectly owning an interest of at least 0.5% that have any present or prior activities, criminal records, reputation, habits, or associations meeting either of the following criteria:
- (A) Pose a threat to the public interest or to the effective regulation of gaming; or
- (B) create or enhance the dangers of unfair or illegal practices in the conduct of gaming; or
- (11) has violated any contract provision with the Kansas lottery. (Authorized by and implementing K.S.A. 2007 Supp. 74-8751 and 74-8772; effective April 17, 2009.)
- **112-101-7. Certificate duration.** Each certificate for a gaming manager shall be issued by the commission for no longer than two years and one month. Each certificate shall expire on the last day of the month of the anniversary date of issue. (Authorized by K.S.A. 2007 Supp. 74-8751 and 74-8772; implementing K.S.A. 2007 Supp. 74-8751; effective April 17, 2009.)
- **112-101-8. Certificate renewal.** (a) Each renewal application for a facility manager's certificate shall be submitted to the commission staff at least 120 days before the expiration of the current certificate. Each certificate holder shall submit the renewal application on a commission-approved form along with any supporting documents.
- (b) Each person seeking to renew its gaming certificate shall be required to meet all requirements for an initial gaming certificate. (Authorized by K.S.A. 2007 Supp. 74-8751 and 74-8772; implementing K.S.A. 2007 Supp. 74-8751; effective April 17, 2009.)
- **112-101-9.** Notice of anticipated or actual change. (a) Each facility manager or applicant shall notify the commission in writing of any reasonably anticipated or actual change in its directors, officers, or key employees or persons directly or indirectly owning an interest of at least 0.5% in the facility manager or applicant.
- (b) Each new director, officer, key employee, or person directly or indirectly owning an interest of at least 0.5% in the facility manager shall submit to a background investigation as specified in K.A.R. 112-101-3 before acting in the person's new capacity.
- (c) Failure to comply with this regulation may result in a sanction as specified in K.A.R. 112-113-1. (Authorized by K.S.A. 2007 Supp. 74-8751 and 74-8772; implementing K.S.A. 2007 Supp. 74-8751; effective April 17, 2009.)
- **112-101-10.** Advertising; promotion of responsible gaming. (a) As used in this regulation, the term "adcontinued" (continued)

vertisement" shall mean any notice or communication to the public of any information concerning the gaming-related business of an applicant or facility manager through broadcasting, publication or any other means of dissemination. The following notices and communications shall be considered advertisements for purposes of this regulation:

- (1) Any sign, notice, or other information required to be provided by the act or by regulation, including the following:
 - (A) Notices regarding the rules of the games;
- (B) information about rules of the games, payoffs of winning wagers, and odds;
 - (C) gaming guides;
- (D) information imprinted upon gaming table layouts; and
- (E) information imprinted, affixed, or engraved on slot machines or bill changers;
- (2) any signs or other directional devices contained in a gaming facility for the purpose of identifying the location of authorized games; and
 - (3) press releases.
- (b) Each facility manager and each applicant shall provide to the executive director any proposed advertisement that references the Kansas lottery at least seven business days in advance of its anticipated publication, broadcast, or other use. The advertisement may be inspected and approved by the executive director before its publication, broadcast, or use.
- (c) Advertisements shall be based on fact and shall not be false, deceptive, or misleading. No advertisement may use any type, size, location, lighting, illustration, graphic depiction, or color resulting in the obscuring of any material fact or fail to specifically designate any material conditions or limiting factors. Each advertisement that the executive director finds to reflect negatively on the state of Kansas or upon the integrity of gaming shall be deemed to be in violation of this regulation, and the facility manager or applicant may be subject to sanction.
- (d) Each applicant or facility manager shall be responsible for all advertisements that are made by its employees or agents regardless of whether the applicant or facility manager participated directly in its preparation, placement, or dissemination.
- (e) Each on-site advertisement of a facility manager's business shall comply with the facility manager's responsible gaming plan that has been approved by the commission pursuant to article 112. Each advertisement shall reference the Kansas toll-free problem gambling help line in a manner approved by the executive director.
- (f) Each applicant and each facility manager shall submit all proposed text and planned signage informing patrons of the toll-free number regarding compulsive or problem gambling to the executive director with its responsible gaming plan required in article 112.
- (g) Each advertisement shall be maintained by the facility manager or applicant for at least one year from the date of broadcast, publication, or use, whether that advertisement was placed by, for, or on behalf of the facility manager or applicant. Each advertisement required to be maintained by this subsection shall be maintained at the principal place of business of the facility manager or ap-

- plicant and shall be made available or produced for inspection upon the request of the commission.
- (h) Each gaming facility manager and each applicant shall maintain a file containing samples of the types and forms of promotional materials not directly related to gaming activity for at least six months from the date of placement of the promotional materials. The promotional materials shall be maintained at the principal place of business of the facility manager or applicant and shall be made available or produced for inspection upon the request of the executive director. (Authorized by K.S.A. 2007 Supp. 74-8772; implementing K.S.A. 2007 Supp. 74-8752 and 74-8772; effective April 17, 2009.)
- **112-101-11.** Material debt transaction. (a)(1) No facility manager shall consummate a material debt transaction that involves either of the following without the prior approval of the commission:
- (A) Any agreement that provides for any borrowing for a purpose other than capital and maintenance expenditures; or
- (B) a guarantee of debt of an affiliate, whether signing a note or otherwise, an assumption of the debt of an affiliate, or an agreement to impose a lien on the approved gaming facility to secure the debts of an affiliate.
- (2) A transaction not specified in this subsection shall not require the approval of the commission.
- (b) In reviewing any material debt transaction specified in paragraph (a)(1), whether the transaction would deprive the facility manager of financial stability shall be considered by the commission, taking into account the financial condition of the affiliate and the potential impact of any default on the gaming facility manager. (Authorized by and implementing K.S.A. 2007 Supp. 74-8772; effective April 17, 2009.)
- **112-101-12.** Notice of bankruptcy or liquidation. Each facility manager shall notify the commission within one hour following the filing of bankruptcy or an agreement to liquidate any of the following:
 - (a) The facility manager;
 - (b) any parent company of the facility manager; or
- (c) any subsidiary of the facility manager's parent company. (Authorized by and implementing K.S.A. 2007 Supp. 74-8772; effective April 17, 2009.)
- **112-101-13.** Access to gaming facility and information. (a) Each applicant and each facility manager, including their intermediary companies and holding companies, shall consent to inspections of the gaming facility by commission staff.
- (b) Each applicant and each facility manager shall provide all information requested by the commission. The access to information shall be granted upon the commission's request. The applicant or facility manager shall deliver any requested copies of the information within seven calendar days, at the commission's request. (Authorized by K.S.A. 2008 Supp. 74-8772; implementing K.S.A. 2008 Supp. 74-8752 and 74-8772; effective April 17, 2009.)
- **112-101-14. Certification of employees.** (a) Each employee, contractor, and agent of an applicant or facility manager shall be certified by the commission with a cur-

rent occupation license before performing any tasks or duties or assuming any responsibilities for matters regulated by the commission for the applicant or facility manager pursuant to article 103.

- (b) Each applicant and each facility manager shall coordinate the submission of all occupation license applications and background costs and expenses to the commission. (Authorized by and implementing K.S.A. 2007 Supp. 74-8772; effective April 17, 2009.)
- **112-101-15.** Reporting requirements. (a) Each facility manager shall submit a monthly report to the commission listing all contracts the facility manager has had with gaming and non-gaming suppliers for the previous month and cumulatively for the past 12 months.
- (b) Each facility manager shall submit a monthly report to the commission listing all persons working in the gaming facility and any ancillary facilities and each person's department, job duty, and function.
- (c) At the end of its tax year, each facility manager shall submit to the commission a copy of its certified financial statements, along with an opinion from a certified public accountant or independent registered certified public accounting firm certifying the total revenue from all lottery facility games.
- (d) Each facility manager and each applicant for a gaming certificate shall disclose in writing within 11 days any material change in any information provided in the application forms and requested materials submitted to the commission. Each change in information that is not material shall be disclosed to the commission during the facility manager's subsequent application for renewal. For the purpose of this regulation, a change shall be deemed material if the change includes any of the following:
- (1) The personal identification or residence information;
- (2) the officers, directors, or key employees or any persons owning an interest of at least 0.5% in a lottery gaming facility or racetrack gaming facility manager; or
- (3) other information that might affect an applicant's or facility manager's suitability to hold a gaming certificate, including any of the following occurrences that happen to the applicant, facility manager, or its material people as determined by the executive director pursuant to K.A.R. 112-101-3:
 - (A) Arrests;
 - (B) convictions or guilty pleas;
- (C) disciplinary actions or license denials in other jurisdictions;
- (D) significant changes in financial condition, including any incurrence of debt equal to or exceeding \$1,000,000; or
- (E) relationships or associations with persons having criminal records or criminal reputations. (Authorized by and implementing K.S.A. 2007 Supp. 74-8751 and 74-8772; effective April 17, 2009.)
- **112-101-16. Prohibitions.** Each facility manager shall be prohibited from and subject to sanctions as specified in K.A.R. 112-113-1 for the following:
- (a) Failing to exercise discretion and judgment to prevent any incident that might adversely reflect on the reputation of the state of Kansas or act as a detriment to the

- development of the lottery industry, including allowing lewd entertainment at a gaming facility;
- (b) failing to conduct advertising and public relations activities in accordance with honest and fair representation:
- (c) knowingly or negligently catering to, assisting, employing, or associating with, either socially or in business affairs, persons who have a criminal reputation or who have felony police records, or employing either directly through a contract or other means, any firm or individual in any capacity in which the repute of the state of Kansas or the lottery industry is liable to be damaged because of the unsuitability of the firm or the individual;
- (d) failing to conduct gaming in accordance with the act and these regulations or permitting conduct that could reflect negatively on the reputation of the state of Kansas or act as a detriment to the lottery industry;
- (e) failing to report to the commission any known or suspected violations of commission regulations and applicable law;
- (f) failing to comply with any regulation or order of the commission or its employees relating to gaming; and
- (g) receiving goods or services from a person or business that does not hold a certificate under article 103 but is required to do so. (Authorized by and implementing K.S.A. 2007 Supp. 74-8751 and 74-8772; effective April 17, 2009.)

Article 103.—EMPLOYEE LICENSING

112-103-1. Prohibition of unlicensed employment with a facility manager. No person may work as an employee or independent contractor of a facility manager unless the person is certified to do so with a current occupation license or temporary work permit issued by the commission for the actual job, duty, or position that the person is seeking to perform. (Authorized by and implementing K.S.A. 2007 Supp. 74-8772; effective April 17, 2009.)

- **112-103-2. License levels.** (a) Each of the following persons who will be employed by or working for a facility manager in a position that includes the responsibility or authority specified in this subsection, regardless of job title, shall be considered key employees and shall be required to hold a current and valid temporary work permit or level I occupation license issued in accordance with the act and these regulations:
- (1) Any person who has authority to perform any of the following:
 - (A) Hire or fire employees of a facility manager;
 - (B) establish working policies for a facility manager;
- (C) act as the chief financial officer or have financial management responsibility for a facility manager;
 - (D) manage all or part of a gaming facility; or
- (E) direct, control, manage, or engage in discretionary decision making over a facility manager;
- (2) any person who has the authority to develop or administer policy or long-term plans or to make discretionary decisions about the management of a gaming facility or ancillary lottery gaming facility, including any of the following persons:

- (A) General manager or chief executive officer;
- (B) electronic gaming machine director;
- (C) director of surveillance;
- (D) director of security;
- (E) controller;
- (F) director of internal audit;
- (G) manager of the management information systems section or of any information system of a similar nature;
 - (H) marketing department manager;
 - (I) administrative operations manager;
 - (J) hotel general manager; or
 - (K) restaurant or bar general manager; or
- (3) any other person designated as a key employee by the executive director.
- (b) Each person whose responsibilities predominantly involve the maintenance or the conducting of gaming activities or equipment and the assets associated with gaming activities or who will be required to work regularly in a restricted area shall obtain a temporary work permit or a level II occupation license. Each person who will be employed by or working for a facility manager in a position that includes any of the following responsibilities shall obtain a temporary work permit or a level II occupation license:
 - Supervising the pit area;
 - (2) functioning as a dealer or croupier;
 - (3) conducting or supervising any table game;
- (4) repairing and maintaining gaming equipment, including slot machines and bill validators;
 - (5) functioning as a gaming cashier or change person;
- (6) assisting in the operation of electronic gaming machines and bill validators, including any person who participates in the payment of jackpots and in the process of filling hoppers, or supervising those persons;
- (7) identifying patrons for the purpose of offering them complimentaries, authorizing the complimentaries, or determining the amount of complimentaries;
- (8) analyzing facility manager operations data and making recommendations to key personnel of the facility manager relating to facility manager marketing, complimentaries, gaming, special events and player ratings, and other similar items;
- (9) entering data into the gaming-related computer systems or developing, maintaining, installing, or operating gaming-related computer software systems;
- (10) collecting and recording patron checks and personal checks that are dishonored and returned by a bank;
- (11) developing marketing programs to promote gaming in the gaming facility;
- (12) processing coins, currency, chips, or cash equivalents of the facility manager;
- (13) controlling or maintaining the electronic gaming machine inventory, including replacement parts, equipment, and tools used to maintain electronic gaming machines;
- (14) having responsibilities associated with the installation, maintenance, or operation of computer hardware for the facility manager computer system;
 - (15) providing surveillance in a gaming facility;
 - (16) providing security in a gaming facility; or
- (17) supervising areas, tasks, or staff within a gaming facility, including any of the following:

- (A) The surveillance investigations and operations in a facility manager;
 - (B) the count room;
 - (C) the facility manager shift manager;
- (D) the shift manager or supervisor of the electronic gaming machine operation;
- (E) the repair and maintenance of the electronic gaming machines and the bill validators;
 - (F) the surveillance department during a shift;
- (G) repair or maintenance of the surveillance system equipment;
- (H) a surveillance department trainee or a surveillance room technician;
 - (I) the security department;
 - (J) the cage, satellite cage, and vault;
 - (K) the collection unit of the facility manager;
 - (L) the internal audit department; or
 - (M) the management information systems department.
- (c) Each person who will be employed by or working for a facility manager or with an ancillary lottery gaming facility operator and who is not required under the act or these regulations to obtain a level I or level II occupation license shall obtain a temporary work permit or a level III occupation license. (Authorized by and implementing K.S.A. 2008 Supp. 74-8772; effective April 17, 2009.)
- **112-103-3. Temporary work permit.** (a) The commission staff may issue a temporary work permit to an applicant if both of the following conditions are met:
- (1) The commission staff determines that the applicant has filed a completed application for a level II, level II, or level III occupation license.
- (2) The applicant has no immediately known present or prior activities, criminal records, reputation, habits, or associations that meet either of these conditions:
- (A) Pose a threat to the public interest or to the effective regulation of gaming; or
- (B) create or enhance the dangers of unfair or illegal practices in the conduct of gaming.
- (b) A temporary work permit may be issued for an initial period not to exceed 90 days. Any temporary work permit may be extended by the commission's licensing staff for an additional 90 days.
- (c) The issuance of a temporary work permit shall not extend the duration of the level I, level II, or level III license for which the applicant has applied. (Authorized by and implementing K.S.A. 2007 Supp. 74-8772; effective April 17, 2009.)
- **112-103-4.** Application for a license. Each applicant for a level I, level II, or level III occupation license shall submit a completed application on a commission-approved form to the human resources department of the facility manager with which the applicant seeks employment. The human resources staff shall ensure the form's completeness and shall submit the form to the commission's licensing staff, along with an approval to deduct the amount of the applicant's background investigation fees and costs from the facility manager's background deposit provided to the commission. (Authorized by and implementing K.S.A. 2007 Supp. 74-8772; effective April 17, 2009.)

- **112-103-5. Applicant identification.** (a) Each applicant shall have the responsibility to identify that person to commission staff when submitting an application by presenting one of the following:
- (1) A current and valid U.S. passport or certification of naturalization; or
- (2) a current identification card issued by the immigration and naturalization service (INS) containing a photograph or fingerprints and containing identification information including name, date of birth, sex, height, color of eyes, and address.
- (b) If the documents specified in subsection (a) are not available and the applicant is a student and a citizen of another country with a federal J-1 authorization, the applicant shall present a signed J-1 authorization document and a valid and current foreign passport with the United States citizenship and immigration stamp attached to the passport.
- (c) If none of the documents specified in subsection (a) or (b) are available, the applicant shall present one of the following documents:
- (1) A current and valid state-issued driver's license that has a photograph on the license;
- (2) a current and valid identification card issued to persons who serve in the U.S. military or their dependents that contains a photograph or other identifying information, or both;
- (3) a current and valid school identification card containing a photograph, an expiration date, the seal or logo of the issuing institution, and the signature of the card holder;
- (4) a current and valid identification card issued by a federal, state, or local government agency that contains a photograph and other identifying information; or
 - (5) a certified U.S. birth certificate.
- (d) If the applicant is not a citizen of the United States and cannot provide the documents specified in subsection (a), (b), or (c), the applicant shall provide identification showing a country identification number from the applicant's country of citizenship.
- (e) If the name on any identification document provided by an applicant is different from the name on the application form, the applicant shall provide the commission with a marriage certificate, a divorce decree, a copy of a court order granting a petition for a name change, or any other valid document to verify the applicant's use of a different name.
- (f) If the commission staff determines that there are irregularities with any documentation or type of identification presented by an applicant, the staff may require supplemental identification. (Authorized by and implementing K.S.A. 2008 Supp. 74-8772; effective April 17, 2009.)
- **112-103-6.** Affirmative duty to demonstrate qualifications. Each applicant for an occupation license shall have an affirmative duty to the commission to demonstrate that the applicant is qualified for licensure. (Authorized by and implementing K.S.A. 2007 Supp. 74-8751 and 74-8772; effective April 17, 2009.)
- **112-103-7. Background investigation.** Each applicant shall submit to a background investigation con-

ducted by the commission's director of security or other person designated by the executive director. (Authorized by and implementing K.S.A. 2007 Supp. 74-8772; effective April 17, 2009.)

- **112-103-8.** Disqualification criteria for a level I, level II, or level III license. (a) A level I license shall be denied or revoked by the commission if the applicant or licensee is or has been convicted of any felony, crime involving gambling, or crime of moral turpitude.
- (b) Any license may be denied, suspended, or revoked by the commission, and any licensee may be sanctioned by the commission if the applicant or licensee meets any of the following conditions:
- (1) Has knowingly provided false or misleading material information to the commission or its staff;
- (2) fails to notify the commission staff about a material change in the applicant's or licensee's application within 10 days;
- (3) has violated any provision of the act or any regulation adopted under the act;
 - (4) is unqualified to perform the duties required;
- (5) has failed to meet any monetary or tax obligation to the federal government or to any state or local government:
 - (6) is financially delinquent to any third party;
- (7) has failed to provide information or documentation requested in writing by the commission in a timely manner;
- (8) does not consent to or cooperate with investigations, inspections, searches, or having photographs and finger-prints taken for investigative purposes;
- (9) has failed to meet the requirements of K.A.R. 112-103-6; or
- (10) has any present or prior activities, criminal records, reputation, habits, or associations that meet either of the following criteria:
- (A) Pose a threat to the public interest or to the effective regulation of gaming; or
- (B) create or enhance the dangers of unfair or illegal practices in the conduct of gaming. (Authorized by and implementing K.S.A. 2007 Supp. 74-8772; effective April 17, 2009.)
- **112-103-9.** Examinations. (a) Any applicant for an occupation license may be required to demonstrate knowledge, qualifications, and proficiency related to the license for which application is made through an examination approved by the commission or its designee.
- (b) Any applicant who fails the examination may be retested no earlier than 30 days following the first failure and no earlier than six months following the second failure. Each applicant failing the examination on the third attempt shall be ineligible to retake the examination for one year from the date of the third failure. (Authorized by and implementing K.S.A. 2007 Supp. 74-8772; effective April 17, 2009.)
- **112-103-10.** License duration. Each occupation license shall be issued for a period of no longer than two years and one month. Each license shall expire on the last day of the month in which the licensee was born. (Au-

thorized by and implementing K.S.A. 2007 Supp. 74-8772; effective April 17, 2009.)

- **112-103-11.** License renewal. Each occupation licensee wanting to renew the license shall file an application for occupation license renewal with the commission staff. Each application shall be submitted on a form approved by the commission. The completed renewal application shall be filed with the commission staff at least 90 days before expiration of the license. An applicant's failure to timely file the renewal application may result in expiration of the license and an inability to work with or for the facility manager. (Authorized by and implementing K.S.A. 2008 Supp. 74-8772; effective April 17, 2009.)
- **112-103-12.** Reapplication after license denial or revocation. A person who is denied licensure or whose license is revoked shall not reapply for the same or higher level of license for at least one year from the date of the denial or revocation. (Authorized by and implementing K.S.A. 2007 Supp. 74-8772; effective April 17, 2009.)
 - 112-103-13. Reserved.
 - 112-103-14. Reserved.
- **112-103-15.** License mobility; limitations. (a) Any licensee may work in any other position at or below that license level. If a licensee changes positions for more than one shift in a seven-day period or moves to another facility, the licensee shall notify the commission's licensing staff about the change.
- (b) If the commission's licensing staff determines that the person's license no longer reflects that person's actual position, the person shall be required to reapply for the appropriate occupation license. (Authorized by and implementing K.S.A. 2007 Supp. 74-8772; effective April 17, 2009.)
- **112-103-16.** Licenses, temporary work permits, and badges to be commission property. (a) Each license, temporary work permit, and badge issued by the commission shall be the property of the commission.
- (b) Possession of a license, temporary permit, or badge shall not confer any right upon the temporary permittee or licensee to employment with a facility manager.
- (c) Each licensee or temporary permittee shall return the license or temporary work permit and each badge in that person's possession to commission staff within one day if the temporary permittee's or licensee's employment or contract is terminated. (Authorized by and implementing K.S.A. 2007 Supp. 74-8772; effective April 17, 2009.)

Article 113.—SANCTIONS

- **112-113-1. Sanctions.** (a) Any licensee, certificate holder, permit holder, or applicant may be sanctioned for violating any provision of the act, these regulations, or any other law that directly or indirectly affects the integrity of gaming in Kansas, including a violation of any of the following:
- (1) Failing to disclose material, complete, and truthful information to the commission and its staff;

- (2) failing to comply with any of the duties in article 101:
- (3) being a facility manager and employing unlicensed employees or independent contractors;
- (4) being a facility manager and contracting with uncertified gaming or nongaming suppliers;
- (5) failing to follow the commission's minimum internal control standards or the facility manager's minimum internal control system;
- (6) failing to follow the commission's security regulations or the facility manager's security plan;
- (7) failing to follow the commission's surveillance regulations or the facility manager's surveillance plan;
 - (8) failing to enforce the involuntary exclusion list;
- (9) failing to enforce the facility manager's responsible gaming plan or the provisions of article 112;
- (10) failing to post signs informing patrons of the tollfree number available to provide information and referral services regarding problem gambling; or
- (11) permitting persons who are less than 21 years of age that do not have an occupation license to be in areas where electronic gaming machines or lottery facility games are being conducted.
- (b) The commission, disciplinary review board, and executive director shall have the authority to impose any of the following sanctions:
 - (1) License, certificate, or permit revocation;
 - (2) license, certificate, or permit suspension;
 - (3) license, certificate, or permit application denial;
- (4) a monetary fine pursuant to K.S.A. 74-8764 and amendments thereto;
- (5) warning letters or letters of reprimand or censure. These letters shall be made a permanent part of the file of the licensee, applicant, permit holder, or certificate holder; or
- (6) any other remedial sanction agreed to by the licensee, applicant, certificate holder, or permit holder.
- (c) Each sanction shall be determined on a case-by-case basis. In considering sanctions, the following may be considered by the executive director, disciplinary review board, or commission:
- (1) The risk to the public and to the integrity of gaming operations created by the conduct of the licensee, certificate holder, permit holder, or applicant facing sanctions;
 - (2) the nature of the violation;
- (3) the culpability of the licensee, certificate holder, permit holder, or applicant responsible for the violation;
 - (4) any justification or excuse for the conduct;
- (5) the history of the licensee, certificate holder, permit holder, or applicant with respect to compliance with the act, these regulations, or other law; and
- (6) any corrective action taken by the licensee, certificate holder, permit holder, or applicant to prevent future misconduct.
- (d) In the case of a monetary fine, the financial means of the licensee, certificate holder, permit holder, or applicant may be considered.
- (e) It shall be no absolute defense that the licensee, certificate holder, permit holder, or applicant inadvertently, unintentionally, or unknowingly violated a provision of the act or these regulations. These factors shall affect only

the degree of the sanction to be imposed by the commission.

(f) Each violation of any provision of these regulations that is an offense of a continuing nature shall be deemed to be a separate offense on each day during which the violation occurs. The commission shall not be precluded from finding multiple violations within a day of those provisions of the regulations that establish offenses consisting of separate and distinct acts. (Authorized by and implementing K.S.A. 2007 Supp. 74-8751 and 74-8772; effective April 17, 2009.)

Stephen Martino Executive Director

Doc. No. 036846

State of Kansas

Kansas Lottery

Temporary Administrative Regulations

Article 2.—LOTTERY RETAILERS

- **111-2-216.** Entry into drawing. Entry into each "Keno Madness Retailer Incentive and Drawing" ("drawing") is accomplished as follows:
- (a) Each participating retailer's total sales of Keno tickets during the promotion period shall be compared to the base period. For each 10 percent incremental increase in total sales of said tickets during the promotion period, the retailer shall receive one entry into the drawing.
- (b) The lottery shall generate an entry into the drawing for each qualifying incremental increase.
- (c) All participating retailers shall be divided into one of three contest categories determined by the lottery based on total Keno sales for the base period.
- (d) To be eligible to participate in the promotion, a retailer must be selling Keno on October 19, 2008. A sales base using the respective retailer's average weekly Keno sales will be assigned to new retailers who have not sold Keno during the entire base period. A sales base using the Keno sales of the previous owner will be assigned to retailers who have not sold Keno during the entire base period due to a change of ownership. All assigned sales bases will be a minimum of \$100 per week.
- (e) Entrants are not required to personally attend the drawing or be present at the time of the drawing to be determined a winner. (Authorized by and implementing K.S.A. 74-8710; effective, T-111-10-01-08, Sept. 10, 2008; amended, T-111-2-27-09, Feb. 11, 2009.)
- **111-2-217.** Determination of "Keno Madness Retailer Incentive and Drawing" winners and prizes. (a) At the time of the drawing, all entries shall be selected randomly within the three sales categories.
- (b) Each retailer may have more than one entry in the drawing, but each retailer shall only be eligible to win one prize. If the entry is determined to be eligible to win, a prize shall be awarded to that retailer. This process shall be repeated until all 15 valid winners have been selected.
- (c) The first entry randomly selected in each of the three contest categories will be awarded a trip prize package that includes two tickets to the college basketball tour-

- nament on March 11, 12, 13, and 14, 2009, in Oklahoma City, Oklahoma, a hotel room for two in Oklahoma City, Oklahoma, for the nights of March 10, 11, 12, 13, and 14, 2009, and \$1,000 cash.
- (d) Each of the four valid secondary winners per sales category selected shall be awarded a poker table and accessories prize package as selected by the Kansas lottery.
- (e) The security representative conducting the drawing shall be responsible for the final determination concerning the eligibility of any entry drawn. The first prize winning entry drawn for each retailer invalidates all other entries for the drawing for that retailer.
- (f) In the event fewer than five eligible retailers are entered into the drawing for that sales category, the drawing shall not be conducted. In such event, each retailer having one or more eligible entries shall be awarded one prize package. (Authorized by and implementing K.S.A. 74-8710; effective, T-111-10-01-08, Sept. 10, 2008; amended, T-111-2-27-09, Feb. 11, 2009.)

Article 4.—INSTANT GAMES AND DRAWINGS

- **111-4-2791.** "Starry Night Bingo" instant ticket lottery game number 159. (a) The Kansas lottery shall conduct an instant winner lottery game entitled "Starry Night Bingo" commencing on or after March 1, 2009. The rules for this game are contained in K.A.R. 111-3-1 *et seq.* and 111-4-2791.
- (b) The "play symbols" for the four bingo "CARD" play areas for this game are as follows:

```
02
        03
            04
                         07
                             08
                                 09
                05
                     06
                                      10
    12
        13
            14
                15
                     16
                        17
                             18
                                 19
                                      20
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                25
                         27
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            24
                     26
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                         37
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    32
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                     36
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            54
                55
                     56
                         57
                             58
                                  59
                                      60
61
    62
        63
            64
                65
                     66
                         67
                             68
                                  69
                                      70
                75
71
    72
        73
            74
                     FREE
```

In the "CALLER'S CARD" play area, a letter/number combination game symbol appears in each of the 24 play spots. In the "BONUS NUMBERS" play area, a letter/combination game symbol appears in each of the six play spots. "Play symbols" for the "CALLER'S CARD," and the "BONUS NUMBERS" play areas for this instant game are the following:

In the "STAR BONUS" play area, a number combination game symbol appears in each of the nine play spots. "Play symbols" for the "STAR BONUS" play area are as follows:

01 02 03 0405 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 68 69 70 67 72 73 74 75

- (c) There are no "play symbol captions" for this game.
- (d) The ticket numbers in each book of tickets in this game shall start with 000 and end with 149.
- (e) The three letters comprising the retailer validation codes used in this game shall appear in three of eight varying locations among the play symbols. The retailer validation codes for this game and their meanings are as follows:

TWO =\$2.00 FOR \$4.00 FIV \$5.00 SEV \$7.00 NIN \$9.00 =TEN \$10.00 FTN \$15.00 NTN =\$19.00 TWY \$20.00 FTY \$50.00 HUN = \$100.00HFY = \$150.00 THN = \$200.00= \$250.00 THY FHN = \$500.00

- (f) The price of instant tickets sold by a retailer for this game shall be \$2.00 each.
- (g) "Starry Night Bingo" is a three-part vertically oriented game. The first part consists of the "CALLER'S CARD" and the "BONUS NUMBERS." The "CALLER'S CARD" contains 24 draw numbers covered by opaque latex. The "BONUS NUMBERS" consist of six draw numbers covered by opaque latex.

The second part consists of four "GAME CARDS" each containing 24 squares, plus a "FREE" space in the center of each "GAME CARD," for a total of 25 squares. Each square (excluding the FREE space in the center of each "GAME CARD") contains one number. The "GAME CARDS" are each covered by translucent blue scratch-off.

A player removes the scratch-off material from the areas on the ticket indicated by the words "CALLER'S CARD" and "BONUS NUMBERS" to reveal a total of 30 "Bingo" letter/number combinations. A player wins by matching the "CALLER'S CARD" and "BONUS NUMBERS" to the numbers on the four "GAME CARDS." If the player finds a diagonal, vertical, or horizontal straight line, or four corners of the grid, or an "X" pattern, the player wins a prize according to the prize legend beside the respective "GAME CARD."

The third part of the game consists of a "STAR BONUS" play area containing nine numbers on a grid that consists of nine squares covered by translucent scratch-off.

A player will win by matching only the numbers on the "CALLER'S CARD/BONUS NUMBERS" to the numbers in the "STAR BONUS" play area. If a player finds a diagonal, vertical, or horizontal straight line, the player wins the prize according to the legend of the arrow pointing to the respective line.

- (h) Each ticket in this game may win up to four times. Only the highest prize won on each card will be awarded.
- (i) Approximately 1,200,000 tickets shall be ordered initially for this instant game. Additional ticket orders shall have the same prize structure, the same number of prizes per prize pool of 300,000 tickets, and the same odds as were contained in the initial ticket order.
- (j) The expected number and value of instant prizes in this game shall be as follows:

_		E et - d Nil 6	Towns of a A
	Prizes	Expected Number of Prizes in Game	Expected Value in Game
Line - Card 1	\$2	56,000	\$112,000
Line - Card 2	\$2	56,000	112,000
\$2 Star Bonus	\$2	56,000	112,000
Line - Cards 1 & 2	\$4	40,000	160,000
Line - Card 3	\$5	18,000	90,000
\$5 Star Bonus	\$5	18,000	90,000
Line - Cards 2 & 3	\$7	20,000	140,000
Line - Cards 1, 2, & 3	\$9	6,000	54,000
Line - Cards 1 & 3 and \$2 Star			
Bonus	\$9	6,000	54,000
Line - Card 4	\$10	4,000	40,000
\$10 Star Bonus	\$10	4,000	40,000
Line - Cards 3 & 4	\$15	3,000	45,000
Line - Card 4 and \$5 Star Bonus	\$15	3,000	45,000
Line - Cards 1, 2, 3, & 4	\$19	2,400	45,600
4 Corners - Card 1	\$20	1,000	20,000
\$20 Star Bonus	\$20	1,000	20,000
4 Corners - Card 2	\$50	400	20,000
\$50 Star Bonus	\$50	400	20,000
X - Card 1	\$100	72	7,200
4 Corners - Card 3	\$100	72	7,200
4 Corners - Card 4	\$100	72	7,200
\$100 Star Bonus	\$100	72	7,200
4 Corners - Card 2 and \$50 Star			
Bonus	\$100	72	7,200
4 Corners - Cards 2 & 3	\$150	60	9,000
4 Corners - Cards 2 & 4	\$150	60	9,000
4 Corners - Cards 3 & 4	\$200	72	14,400
4 Corners - Cards 2, 3, & 4	\$250	36	9,000
4 Corners - Cards 2 & 3 and \$100			
Star Bonus	\$250	36	9,000
X - Card 2	\$500	12	6,000
\$500 Star Bonus	\$500	12	6,000
X - Card 3	\$1,000	12	12,000
\$1,000 Star Bonus	\$1,000	8	8,000
X - Card 4	\$10,000	12	120,000
TOTAL	, 3/000	295,880	\$1,458,000

- (k) The odds of winning a prize in this game are approximately one in 4.06. (Authorized by K.S.A. 74-8710, implementing K.S.A. 74-8710 and K.S.A. 74-8720; effective, T-111-2-27-09, Feb. 11, 2009.)
- **111-4-2792.** "Sunflower State Games" instant ticket lottery game number 161. (a) The Kansas lottery shall conduct an instant winner lottery game entitled "Sunflower State Games" commencing on or after March 1, 2009. The rules for this game are contained in K.A.R. 111-3-1 *et seq.* and 111-4-2792.
- (b) The "play symbols" and "play symbol captions" for this game are as follows:

Play Symbols	Captions
01	ONE
02	TWO
03	THR
04	FOR
05	FIV
06	SIX
07	SEV
08	EGT
09	NIN
10	TEN
11	ELV
12	TWV
13	TRN
14	FRN
15	FTN
16	SXTN
17	SVTN
18	EGTN
19	NTN
20	TWTY
MAYBE NEXT TIME	
GOOD LUCK	
Driza Symbols	Cantions

Prize Symbols	Captions
FREE	TICKET
\$2.00	TWO\$
\$3.00	THR\$
\$4.00	FOUR\$
\$5.00	FIVE\$
\$8.00	EGT\$
10.00	TEN\$
20.00	TWENTY
40.00	FORTY
50.00	FIFTY
\$100\$	ONE-HUN
\$500\$	FIVE-HUN
\$1000	ONETHOU
\$10000	10-THOU

- (c) For this game, a play symbol shall appear in each of 11 play spots within the play area or areas.
- (d) The ticket numbers in each book of tickets in this game shall start with 000 and end with 149.
- (e) The three letters comprising the retailer validation codes used in this game shall appear in three of eight varying locations among the play symbols. The retailer validation codes for this game and their meanings are as follows:

FRE = Free Ticket TWO =\$2.00 FOR \$4.00 FIV \$5.00 TEN =\$10.00 TWY =\$20.00 FRY \$40.00 FTY \$50.00 HUN = \$100.00

- (f) The price of instant tickets sold by a retailer for this game shall be \$2.00 each.
- (g) "Sunflower State Games" consists of two games. Game 1 is a key number match game. A player will re-

move the scratch-off material to reveal two "WINNING NUMBERS" and eight "YOUR NUMBERS" with a prize amount below each of the "YOUR NUMBERS." If the player matches either of the "WINNING NUMBERS" to any of the "YOUR NUMBERS," the player wins the prize shown below that symbol. A player can win up to eight times in this play area.

Game 2 is an instant win game. If a player reveals any prize amount, the player wins that amount instantly. A player can win one time in this game.

- (h) Each ticket in this game may win up to nine times.
- (i) Approximately 300,000 tickets shall be ordered initially for this instant game. Additional ticket orders shall have the same prize structure, the same number of prizes per prize pool of 300,000 tickets, and the same odds as were contained in the initial ticket order.
- (j) The expected number and value of instant prizes in this game shall be as follows:

		Prizes	Expected Number of Prizes in Game	Expected Value in Game
Free Ticket		Free Ticket	20,000	\$0
\$2		\$2	12,600	25,200
	\$2	\$2	12,600	25,200
\$4		\$4	5,000	20,000
\$2	\$2	\$4	2,500	10,000
(\$2 x 2)		\$4	2,500	10,000
\$2 + \$3		\$5	3,200	16,000
\$2	\$3	\$5	3,000	15,000
\$5		\$5	3,000	15,000
	\$5	\$5	3,000	15,000
\$10		\$10	1,400	14,000
\$2 + \$3	\$5	\$10	1,400	14,000
(\$5 x 2)		\$10	1,400	14,000
	\$10	\$10	1,200	12,000
\$20		\$20	600	12,000
(\$10 x 2)		\$20	600	12,000
	\$20	\$20	600	12,000
(\$2 x 8)	\$4	\$20	600	12,000
(\$5 x 4)		\$20	600	12,000
\$40		\$40	150	6,000
(\$4 x 8)	\$8	\$40	150	6,000
(\$20 x 2)		\$40	150	6,000
\$50		\$50	70	3,500
$(\$10 \times 3) + (\$4 \times 5)$		\$50	70	3,500
(\$5 x 8)	\$10	\$50	60	3,000
\$100		\$100	30	3,000
(\$50 x 2)		\$100	30	3,000
\$1,000		\$1,000	5	5,000
(\$500 x 2)		\$1,000	5	5,000
\$10,000		\$10,000	4	40,000
TOTAL		,,	76,524	\$349,400

- (k) The odds of winning a prize in this game are approximately one in 3.92. (Authorized by K.S.A. 74-8710; implementing K.S.A. 74-8710 and K.S.A. 74-8720; effective, T-111-2-27-09, Feb. 11, 2009.)
- **111-4-2793.** "Cruisin' & Cash" instant ticket lottery game number 162. (a) The Kansas lottery shall conduct an instant winner lottery game entitled "Cruisin' & Cash" commencing on or after March 1, 2009. The rules for this game are contained in K.A.R. 111-3-1 *et seq.* and 111-4-2793.
- (b) The "play symbols" will consist of 25 "Directions for Treasure Map" symbols and will consist of one alphabetic character and one numeric character as follows: A1, A2, A3, A4, A5, A6, A7, B1, B2, B3, B4, B5, B6, B7, C1, C2, C3, C4, C5, C6, C7, D1, D2, D3, D4, D5, D6, D7, E1, E2, E3, E4, E5, E6, E7, F1, F2, F3, F4, F5, F6, F7, G1, G2, G3, G4, G5, G6, G7, H1, H2, H3, H4, H5, H6, H7.

The "Treasure Map" grid spots are as follows:

Number of Squares
2
2
2
3
4
4
4
4
6

Additional "play symbols" and "captions" for this game are as follows:

Play Symbols	Captions
GOOD LUCK	
MAYBE NEXT TIME	

The "prize symbols" and "captions" for this game are as follows:

Prize Symbols	Captions
10.00	TEN\$
15.00	FIFTEEN
25.00	TWEN-FIV
50.00	FIFTY
75.00	SVTYFIV
\$100\$	ONE-HUN
\$1000	ONETHOU
\$10000	10-THOU
\$75000	75-THOU

- (c) For this game, a play symbol shall appear in each of 91 play spots within the play area or areas.
- (d) The ticket numbers in each book of tickets in this game shall start with 000 and end with 029.
- (e) The three letters comprising the retailer validation codes used in this game shall appear in three of eight varying locations among the play symbols. The retailer validation codes for this game and their meanings are as follows:

TEN = \$10.00FTN =\$15.00 TWY = \$20.00 **TWF** = \$25.00 FTY = \$50.00 STF = \$75.00 HUN = \$100.00THN = \$200.00FHN = \$500.00

- (f) The price of instant tickets sold by a retailer for this game shall be \$10.00 each.
- (g) "Cruisin' & Cash" is a ticket with three different games. Game 1 is a treasure hunt game and consists of two play areas. In the "DIRECTIONS FOR TREASURE MAP" play area located in the upper part of the ticket, there are 24 grid coordinates covered by opaque latex. The "TREASURE MAP" play area located in the lower portion of the ticket is a seven square by eight square matrix containing 56 playing squares in total. Each square has an associated alphabetic and numeric reference. The "TREASURE MAP" will have 11 play symbols, one of

each of a key, the number 7, a life preserver, an X symbol, a money bag symbol, and gold brick symbol, and a treasure chest symbol along with two of the anchor symbols and two of the stack of coin symbols. The game is played by removing the latex covering the "DIRECTIONS FOR TREASURE MAP" play area to reveal "TREASURE MAP" grid coordinates. A player will match the grid coordinates to actual locations on the "TREASURE MAP." If a player uncovers an entire play symbol by using the grid coordinates, the player wins the corresponding prize in the prize legend. A player can win up to five times in this play area.

Game 2 is a key number match game. The player will scratch the game play area to reveal two "WINNING NUMBERS" and eight "YOUR NUMBERS," with a prize amount below each of the "YOUR NUMBERS." If the player matches any of the "YOUR NUMBERS" to either of the "WINNING NUMBERS," the player wins the prize shown below the matching numbers. A player can win up to eight times in this play area.

In the bonus instant win game, the player will scratch the play area to reveal one play/prize symbol. If the player reveals any prize amount, the player wins that amount. A player can win once in this play area.

- (h) Each ticket in this game may win up to 14 times.
- (i) Approximately 300,000 tickets shall be ordered initially for this instant game. Additional ticket orders shall have the same prize structure, the same number of prizes per prize pool of 300,000 tickets, and the same odds as were contained in the initial ticket order.
- (j) The expected number and value of instant prizes in this game shall be as follows:

	Prizes	Expected Number of Prizes in Game	Expected Value in Game
\$10	\$10	50,000	\$500,000
\$15	\$15	20,000	300,000
\$10 + \$10	\$20	9,000	180,000
\$25	\$25	5,500	137,500
\$10 + \$15	\$25	5,500	137,500
\$50	\$50	1,000	50,000
(\$25 x 2)	\$50	1,000	50,000
(\$10 x 5)	\$50	1,000	50,000
\$75	\$75	400	30,000
\$50 + \$25	\$75	400	30,000
(\$25 x 3)	\$75	400	30,000
(\$10 x 6) + \$15	\$75	400	30,000
\$100	\$100	150	15,000
(\$50 x 2)	\$100	150	15,000
(\$25 x 4)	\$100	150	15,000
(\$10 x 10)	\$100	150	15,000
$($25 \times 2) + 50	\$100	150	15,000
\$10 + \$15 + \$25 + \$50 + \$100	\$200	240	48,000
(\$100 x 5)	\$500	25	12,500
(\$50 x 10)	\$500	25	12,500
(\$100 x 5)	\$500	25	12,500
$(\$10 \times 2) + (\$15 \times 2) + (\$25 \times 4) +$			
\$100 + (\$50 x 5)	\$500	60	30,000
\$1,000	\$1,000	20	20,000
(\$100 x 10)	\$1,000	20	20,000
\$10,000 (Game 1)	\$10,000		20,000
\$10,000 (Game 2)	\$10,000		10,000
\$75,000 (Game 1)	\$75,000		150,000
\$75,000 (Game 2)	\$75,000	1	75,000
Boat Prize Package second chance drawing		1	90,000
TOTAL		95,772	\$2,100,500

(k) The odds of winning a prize in this game are approximately one in 3.13. (Authorized by K.S.A. 74-8710; implementing K.S.A. 74-8710 and K.S.A. 74-8720; effective, T-111-2-27-09, Feb. 11, 2009.)

- **111-4-2794.** "Kansas Lottery 300" instant ticket lottery game number 163. (a) The Kansas lottery shall conduct an instant winner lottery game entitled "Kansas Lottery 300" commencing on or after March 1, 2009. The rules for this game are contained in K.A.R. 111-3-1 *et seq.* and 111-4-2794.
- (b) The "play symbols" and "play symbol captions" for this game are as follows:

game are as follows:	
Your Speed Play Symbols	Captions
30	THIRTY
35	THRFIV
40	FORTY
45	FRTFIV
50	FIFTY
55	FTYFIV
60	SIXTY
65	SXTFIV
70	SEVNTY
75	SVNFIV
80	EIGHTY
85	EGTFIV
90	NINETY
95	NINFIV
100	HUNDRD
Speed to Beat Play Symbols	Captions
25	TWNFIV
30	THIRTY
35	THRFIV
40	FORTY
45	FRTFIV
50	FIFTY
55	FTYFIV
60	SIXTY
65	SXTFIV
70	SEVNTY
75	SVNFIV
80	EIGHTY
85	EGTFIV
90	NINETY
95	NINFIV
Play Symbols	Captions
Symbol of a pair of gloves	GLOVES
Symbol of a gas can	GASCAN
Symbol of a helmet	HELMET
Symbol of a race car	CAR
Symbol of a trophy	TROPHY
Symbol of a gear stick	GEARS
Symbol of a tire	TIRE FLAG
Symbol of a checkered flag MAYBE NEXT TIME	ГLАG
GOOD LUCK	
	G :
Prize Symbols	Captions

Prize Symbols	Captions
\$5.00	FIVE\$
10.00	TEN\$
15.00	FIFTEEN
20.00	TWENTY
25.00	TWEN-FIV
50.00	FIFTY
75.00	SVTYFIV
\$100\$	ONE-HUN

\$500\$ \$1000 \$5000 \$25000	FIVE-HUN ONETHOU FIVETHOU 25-THOU
Bonus Prize Symbols	Captions
\$5.00	FIVE\$
10.00	TEN\$
15.00	FIFTEEN
20.00	TWENTY
25.00	TWEN-FIV
50.00	FIFTY
75. ⁰⁰	SVTYFIV
\$100\$	ONE-HUN
\$500\$	FIVE-HUN

- (c) For this game, a play symbol shall appear in each of 27 play spots within the play area or areas.
- (d) The ticket numbers in each book of tickets in this game shall start with 000 and end with 059.
- (e) The three letters comprising the retailer validation codes used in this game shall appear in three of eight varying locations among the play symbols. The retailer validation codes for this game and their meanings are as follows:

FIV \$5.00 TEN = \$10.00 FTN = \$15.00 TWF =\$25.00 FTY \$50.00 STF \$75.00 HUN = \$100.00FHN = \$500.00

- (f) The price of instant tickets sold by a retailer for this game shall be \$5.00 each.
- (g) "Kansas Lottery 300" features three separate play areas. Game 1 is a "Speed to Beat" game. A player will remove the scratch-off material over the game play area to reveal seven "RACES." Each "RACE" includes one "YOUR SPEED" value, one "SPEED TO BEAT" value, and one prize amount. If the "YOUR SPEED" is greater than the "SPEED TO BEAT" in the same "RACE," the player wins the prize for that "RACE." A player can win up to seven times in this play area.

Game 2 is a key symbol match game. A player will remove the scratch-off material to reveal one "LUCKY SYMBOL," four "YOUR SYMBOLS," and four prize amounts. If the player matches any of the "YOUR SYMBOLS" to the "LUCKY SYMBOL," the player wins the prize shown below that symbol. A player can win up to four times in this play area.

The bonus game is an instant win game. If a player reveals any prize amount, the player wins that amount instantly. A player can win once in this play area.

- (h) Each ticket in this game may win up to 12 times.
- (i) Approximately 300,000 tickets shall be ordered initially for this instant game. Additional ticket orders shall have the same prize structure, the same number of prizes per prize pool of 300,000 tickets, and the same odds as were contained in the initial ticket order.
- (j) The expected number and value of instant prizes in this game shall be as follows:

Get	Prizes	Expected Number of Prizes in Game	Expected Value in Game
\$5	\$5	45,000	\$225,000
\$10	\$10	8,000	80,000
(\$5 x 2)	\$10	9,000	90,000
\$15	\$15	1,000	15,000
(\$5 x 3)	\$15	1,500	22,500
\$10 + \$5	\$15	2,000	30,000
\$25	\$25	700	17,500
\$10 + \$15	\$25	800	20,000
(\$5 x 5)	\$25	800	20,000
\$50	\$50	300	15,000
(\$25 x 2)	\$50	400	20,000
(\$5 x 10)	\$50	400	20,000
\$75	\$75	200	15,000
\$50 + \$25	\$75	200	15,000
(\$5 x 11) + \$20	\$75	200	15,000
\$100	\$100	150	15,000
(\$25 x 4)	\$100	170	17,000
$(\$5 \times 6) + (\$10 \times 5) + \$20$	\$100	180	18,000
\$500	\$500	40	20,000
$(\$25 \times 6) + (\$50 \times 4) + (\$75 \times 2)$	\$500	50	25,000
\$1,000	\$1,000		2,000
(\$500 x 2)	\$1,000		3,000
\$5,000 (Game 1)	\$5,000		10,000
\$5,000 (Game 2)	\$5,000		5,000
\$25,000 (Game 1)	\$25,00	0 2	50,000
\$25,000 (Game 2)	\$25,00	01	25,000
Sub-total		71,101	\$810,000
Second-chance drawing prize packages	e	<u>45</u>	167,085
TOTAL		71,146	\$977,085

(k) The odds of winning a prize in this game are approximately one in 4.22. (Authorized by K.S.A. 74-8710; implementing K.S.A. 74-8710 and K.S.A. 74-8720; effective, T-111-2-27-09, Feb. 11, 2009.)

DEAL OR NO DEAL SECOND CHANCE DRAWING (2009)

- **111-4-2795.** Name of drawing. The Kansas lottery shall conduct a drawing entitled "Deal or No Deal Second Chance Drawing" and will accept entries starting the day the "Deal or No Deal" instant ticket is offered for sale, for the drawing to be conducted on February 20, 2009. Rules applicable to this drawing are contained in K.A.R. 111-4-2795 through 111-4-2799 and K.A.R. 111-3-1 *et seq.* (Authorized by and implementing K.S.A. 74-8710; effective, T-111-2-27-09, Feb. 11, 2009.)
- **111-4-2796. Prize.** The three prize winners selected in the "Deal or No Deal Second Chance Drawing" on the date specified in these regulations shall each receive a trip for two persons, including round trip coach airfare from Kansas City, Missouri, to Hollywood, California, one double occupancy hotel room, room taxes, transportation between the hotel and airport, a chance for the winner to participate in a non-televised edition of the "Deal or No Deal" television show, \$2,000 cash, and mandatory income withholding taxes, not including income taxes that may be won during the "Deal or No Deal" game, which shall be the sole responsibility of the winner. The following restrictions shall apply to the prize packages:
- (a) Prize packages are not transferable; however, any prize winner in this drawing may designate, in writing, another person to participate on his or her behalf in the "Deal or No Deal" show, if selected.
 - (b) The lottery shall choose and reserve all hotel rooms.
- (c) The lottery shall provide transportation to and from the hotel and place of the "Deal or No Deal" show. All

- other transportation is the responsibility of the prize winners.
- (d) Any meals, drinks, gratuities, taxes, and other expenses that are not specifically mentioned are not included.
- (e) The hotel may require winners to produce a major credit card at the time of check-in. Winners are responsible for all hotel charges incurred in excess of the room charge, and parking.
- (f) All prizes are subject to lottery validation, set-offs and deductions authorized by law.
- (g) Pursuant to contract with the lottery, MDI Entertainment, a wholly owned subsidiary of Scientific Games International, Inc. ("MDI") will select contestants for the "Deal or No Deal" non-televised game. There shall be no guarantee that any prize winner from the Kansas lottery will be selected to play said game. MDI shall pay any prize(s) won by contestants on said game show.
- (h) No later than 5:00 p.m. on the fourteenth calendar day following the drawing, the winner of a prize as the result of this drawing shall return to the lottery a completed claim form as provided by the lottery or the person named on the entry drawn will no longer be eligible for the prize. In such an event, the first eligible alternate entry drawn pursuant to these regulations shall be declared the winner. All alternate winners shall then be subject to the same rules of eligibility as original winners.
 - (i) A total of three prize packages shall be awarded.
- (j) All entries not selected for the trip prize packages described above pursuant to these rules shall be eligible for entry into the bonus grand prize drawing for a single prize of between \$250,000 and \$2,500,000 cash to be paid by MDI. The bonus grand prize drawing will be held on August 28, 2009, and will also contain entries from other state lotteries.
- (k) If a winner fails to appear at the appointed place or time during any stage of the trip, the remaining portion of the trip prize shall be deemed forfeited by that winner, except that the lottery or MDI may appoint a proxy to play the "Deal or No Deal" game on behalf of the winner. All prizes won by a proxy shall be awarded to the winner on whose behalf the proxy was acting. (Authorized by and implementing K.S.A. 74-8710; effective, T-111-2-27-09, Feb. 11, 2009.)
- **111-4-2797. Method of entry.** (a) Entry into the "Deal or No Deal Second Chance Drawing" shall be accomplished as follows:
- (1) Obtain a valid "Deal or No Deal" Kansas lottery instant lottery ticket, game number 716.
- (2) Determine if the ticket is a winning ticket in accordance with the rules of said instant game. If the ticket is a winning ticket, it is not eligible for the drawing and shall be redeemed in accordance with the instant game rules.
- (3) If the ticket is a valid non-winning ticket, the ticket is eligible for the drawing and the holder of the ticket may use it to enter the drawing.
- (4) The holder of the non-winning ticket must complete the information form on the back of the ticket in a legible manner. Only one name shall appear on a non-winning ticket entered.
- (5) Place one or more entries into an envelope with proper postage and mail it to: "Deal or No Deal, c/o Kan-

- sas lottery, P. O. Box 19226, Topeka, Kansas 66619-0226." Mailed entries must be received by morning mail pickup on Tuesday, February 17, 2009.
- (6) No later than 5:00 p.m. CDT on February 17, 2009, players may also deposit entries for this drawing into any receptacle the Kansas lottery has specifically designated for deposit of said entries.
- (7) The holder of the ticket is not required to personally attend the drawing or be present at the time of the drawing to be determined a winner.
- (8) Three entries and two alternate entries will be drawn.
- (9) Entry forms obtained during the stated period of time may be entered in the drawing.
- (b) There is no limit on the number of entries a person may make, but a person may only win one prize package.
- (c) All eligible entry forms that are timely received in accordance with the rules of this drawing shall be entered into the drawing.
- (d) Eligible entrants in this drawing must be 18 years of age or older.
- (e) Completing the information form on the entry form and entering the ticket into any drawing constitutes authorization to publicly identify the person whose entry is drawn.
- (f) All entries remaining after the grand prize drawing shall be retained and deposited with all entries received through and including the morning mail pick-up in Topeka, Kansas, on August 25, 2009, and all entries deposited no later than 5:00 p.m. on August 25, 2009, into any receptacle so designated by the lottery, from which the Kansas lottery entries into the bonus grand prize drawing shall be drawn pursuant to these rules. (Authorized by and implementing K.S.A. 74-8710; effective, T-111-2-27-09, Feb. 11, 2009.)
- **111-4-2798.** Selection of grand prize winners. The following process shall be used for the selection of grand prize winners in the "Deal or No Deal Second Chance Drawing":
- (a) Kansas lottery personnel shall pick up all mail containing entries for this drawing at the United States Post Office in Topeka, Kansas, with final pick up for the drawing after the morning mail delivery on Tuesday, February 17, 2009, prior to the drawing on Friday, February 20, 2009.
- (b) Lottery personnel shall transport the mail to the Kansas lottery mail room where the envelopes will be opened and emptied into the drawing receptacle or drum, along with all entries deposited into receptacles designated by the lottery pursuant to the rules of this drawing.
- (c) The drawing shall be held at the lottery headquarters in a place accessible to the public and open for public attendance with lottery security personnel present. The drawing shall be audio and video taped.
- (d) At the start of the drawing, lottery security personnel shall present the receptacle or drum to the person designated by the executive director to perform the drawing. The receptacle or drum for the drawing shall contain all entries eligible for the drawing. The drum shall be rotated at least 10 times or receptacle mixed thoroughly as may be applicable. The designated individual shall

- then unseal the receptacle or drum, and using the barearm technique, while looking away, remove two valid entries, one at a time, from the receptacle or drum and mark them in order drawn. The person whose name appears on each of the entries shall be the grand winner of the prize identified in these regulations, subject to validation by the lottery as set forth in these rules.
- (e) After three entries have been drawn and verified as valid by lottery security, two more entries will be drawn, one at a time, to serve as alternate entries. The alternate entries will be marked in order drawn, 1A and 2A. The alternate ticket entries will be used only if one or more of the original winners cannot be located or are declared ineligible, or fail to present a fully-executed claim form to lottery headquarters as required by these regulations. The alternates will be used, if necessary, in the order drawn.
- (f) The Kansas lottery security official present shall review each entry drawn to determine the validity of the entry into this drawing in accordance with these regulations. If it is a valid entry and the name is legible, the event manager and the security person present shall record the name of the winner. Each winner shall be given or sent a prize claim form to be completed and returned to the lottery within 14 calendar days of the drawing.
- (g) If the entry is determined to be ineligible, it shall be discarded by the security person present and another entry drawn. This procedure will be repeated until valid selections are obtained.
- (h) All entries remaining in the drum or receptacle after the winners have been selected and certified and all entries received pursuant to these rules through and including August 25, 2009, shall be retained for the bonus grand prize drawing. (Authorized by and implementing K.S.A. 74-8710; effective, T-111-2-27-09, Feb. 11, 2009.)
- **111-4-2799.** Selection of bonus grand prize winners. The following process shall be used for the selection of bonus grand prize winners in the "Deal or No Deal Second Chance Drawing":
- (a) Kansas lottery personnel shall pick up all mail containing entries for this drawing at the United States Post Office in Topeka, Kansas, with final pick up for the drawing after the morning mail delivery on Tuesday, August 25, 2009, prior to the drawing on Friday, August 28, 2009. Entries may also be deposited until 5:00 p.m. on August 25, 2009, into any receptacle designated by the lottery.
- (b) Lottery personnel shall transport the mail to the Kansas lottery mail room where the envelopes will be opened and emptied into the drawing receptacle or drum, along with all entries deposited into receptacles designated by the lottery pursuant to the rules of this drawing and all entries remaining after the grand prize drawing herein on February 20, 2009.
- (c) The drawing shall be held at the lottery headquarters in a place accessible to the public and open for public attendance with lottery security personnel present. The drawing shall be audio and video taped.
- (d) At the start of the drawing, lottery security personnel shall present the receptacle or drum to the person designated by the executive director to perform the draw-

ing. The receptacle or drum for the drawing shall contain all entries eligible for the drawing. The drum shall be rotated at least 10 times or receptacle mixed thoroughly as may be applicable. The designated individual shall then unseal the receptacle or drum, and using the barearm technique, while looking away, remove three valid entries, one at a time, from the receptacle. The three entries drawn shall be delivered to MDI Entertainment, LLC, a wholly owned subsidiary of Scientific Games International, Inc., ("MDI") no later than the drawing scheduled to be conducted by MDI in September 2009.

- (e) The entries drawn shall be deposited into the drawing receptacle along with all entries received from other state lotteries participating in the bonus grand prize drawing.
- (f) Pursuant to agreement with all lotteries participating in the bonus grand prize drawing, MDI will conduct the final drawing where one entry will be drawn to win between \$250,000 and \$2,500,000 cash, less mandatory income withholding taxes. This prize will be paid by MDI. (Authorized by and implementing K.S.A. 74-8710; effective, T-111-2-27-09, Feb. 11, 2009.)

Article 9.—PULL-TAB GAMES

111-9-156. "Precious Stones" pull tab ticket lottery game number 160. (a) The Kansas lottery shall conduct a pull tab lottery game entitled "Pure Gold" commencing on or after March 1, 2009. The rules for this game are contained in K.A.R. 111-8-1 *et seq.* and K.A.R. 111-9-156.

(b) The price of pull tab tickets sold by a retailer for this game shall be \$2.00 each.

(c) Approximately 600,000 tickets shall be ordered initially for this pull tab game that shall be packaged in packs of 150 tickets each. The ticket numbers in each pack in this game shall start with 000 and end with 149. Additional ticket orders shall have the same prize structure, the same number of prizes per pool of 300,000 tickets, and the same odds as were contained in the initial ticket order.

(d) The play symbols for this game are as follows:

Symbol of a gold bar

Symbol of a gold ring

Symbol of a gold gemstone ring

Symbol of a necklace

Symbol of a ruby stone

Symbol of a amethyst stone

Symbol of a crown

Symbol of a sapphire

(e) For this game, three play symbols shall appear under each of eight tabs on the back of each ticket. On the front of each ticket shall appear a legend of all winning combinations using the play symbols for this game along with the corresponding prize amount for each combination, as follows: three gold bar symbols equal \$2.00; three

gold ring symbols equal \$5.00; three gemstone ring symbols equal \$10.00; three necklace symbols equal \$25.00; three ruby stone symbols equal \$50.00; three amethyst stone symbols equal \$100.00; three crown symbols equal \$250.00; three sapphire stone symbols equal \$2,500.00.

- (f) All tabs on the back of each ticket are to be pulled open. For each combination of three play symbols matching the legend on the front of the ticket, the player wins the prize amount corresponding to each combination as shown in (h) below. All winning combinations shall be within a single window in a horizontal line.
- (g) The three letters comprising the retailer validation codes used in this game shall appear in three of 24 varying locations among the play symbols. The retailer validation codes for this game and their meanings are as follows:

TWO = \$2.00 FOR = \$4.00 FIV =\$5.00 SEV \$7.00 =TEN =\$10.00 EGN \$18.00 TWF \$25.00 THF \$35.00 FTY = \$50.00 HUN = \$100.00THY = \$250.00

(h) The number and value of prizes in this game and winning combinations shall be as follows: (See corresponding play symbol values in subsection (e) above.)

Get	Prizes	Expected Number of Prizes in Game	Expected Value in Game
\$2	\$2	82,000	\$164,000
\$2 + \$2	\$4	28,120	112,480
\$5	\$5	26,000	130,000
\$5 + \$2	\$7	16,000	112,000
\$10	\$10	3,600	36,000
\$5 + \$5	\$10	3,600	36,000
\$2 + \$2 + \$2 + \$5 + \$5	\$18	1,800	32,400
\$25	\$25	1,400	35,000
\$5 + \$10 + \$10	\$25	1,400	35,000
\$5 + \$5 + \$5 + \$10	\$25	1,400	35,000
\$5 + \$5 + \$5 + \$5 + \$5 + \$10	\$35	660	23,100
\$50	\$50	400	20,000
\$100	\$100	100	10,000
\$250	\$250	40	10,000
\$2,500	\$2,500	10	25,000
TOTAL		166,530	\$815,980

- (i) Each ticket in this game may have up to six winning combinations.
- (j) The overall odds of winning a prize in this game are approximately one in 3.60. (Authorized by K.S.A. 74-8710; implementing K.S.A. 74-8710 and K.S.A. 74-8720; effective, T-111-2-27-09, Feb. 11, 2009.)

Ed Van Petten Exeuctive Director

Secretary of State

Certification of New State Laws

I, Ron Thornburgh, Secretary of State of the State of Kansas, do hereby certify that each of the following bills is a correct copy of the original enrolled bill now on file in my office.

Ron Thornburgh Secretary of State

(Published in the Kansas Register April 2, 2009.)

SENATE BILL No. 77

AN ACT concerning the state use law committee; date for expiration thereof; amending K.S.A. 2008 Supp. 75-3322c and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Sec. 1. K.S.A. 2008 Supp. 75-3322c is hereby amended to read as follows: 75-3322c. (a) There is hereby established within the department of administration, the state use law committee, hereafter referred to as the committee, to advise the director of purchases on issues surrounding the purchase of products and services provided by blind or disabled persons, which shall consist of nine members.

(b) The state use law committee shall be composed of the fol-

lowing members:

- (1) Two members shall be appointed by the united school administrators of Kansas, one of whom shall represent small unified school districts and one of whom shall represent large unified school districts.
- (2) One member shall be appointed by the state board of regents.
- (3) One member shall be appointed by the state director of purchases.
- (4) One member, who is an advocate for the blind and disabled in Kansas, shall be appointed by the governor.
- (5) Two members who are qualified vendors shall be appointed by the governor.
- (6) Two members of the Kansas legislature, one legislator shall be a member of the majority party and one legislator shall be a member of the minority party, and shall be appointed by the governor.
- (c) Such members shall serve for terms of two years and may be reappointed. On July 1, of each year, the governor shall designate one of the private-sector business members to serve as a chair-person of the committee. Subsequent appointments shall be made as provided for original appointments for the unexpired terms.

(d) Members of the committee who are members of the Kansas legislature shall be paid amounts as provided in subsection (e) of K.S.A. 75-3223, and amendments thereto. Otherwise, members of the committee shall serve without reimbursement.

- (e) The committee shall be responsible for advising the director of purchases on issues surrounding the provisions of K.S.A. 75-3317 through 75-3322, and amendments thereto, including, but not limited to, the following functions:
- (1) The development of waiver guidelines to be followed by qualifying agencies and unified school districts for participation under the provisions of K.S.A. 75-3317 through 75-3322, and amendments thereto.
- (2) Product and service eligibility process used by the director of purchases for state use law products and services.

(3) Review the threshold dollar amount of purchases by state agencies or unified school districts for state use law to apply.

(4) Review provisions of K.S.A 75-3317 through 75-3322, and amendments thereto, on any purchase from a qualified vendor that is determined by the director of purchases to be a substantially higher cost than the purchase would have cost had it been competitively bid.

(5) Adopt rules, regulations and policies to assure fair and effective implementation of this act, including appropriate rules and regulations relating to violations of K.S.A. 75-3317 through 75-3322, and amendments thereto.

(6) Establish procedures for setting fair market prices for items included on the procurement list and revision of products and prices in accordance with the changing market conditions to assure

that the prices established are reflective of the market.

(7) Assist qualified vendors in identifying and improving marketing efforts of the products manufactured or processed and offered for sale and services offered under K.S.A. 75-3317 through 75-3322, and amendments thereto, to state agencies and unified school districts.

(8) Encourage and assist the director of purchases, state agencies and unified school districts to identify additional commodities and services that may be purchased from qualified nonprofit agencies not participating in the state use law catalog.

(9) Any other issue identified by any interested party.

- (f) The committee shall maintain a registry of entities which meet the definition of qualified vendor, as defined by K.S.A. 75-3317, and amendments thereto.
- (g) The director of purchases shall convene quarterly meetings with qualified vendors, the state use law committee and agencies to discuss activity occurring under the state use law.

 (h) On July 1, 2009 2014, the state use law committee is hereby
- (h) On July 1, 2009 2014, the state use law committee is hereby abolished.
 - Sec. 2. K.S.A. 2008 Supp. 75-3322c is hereby repealed.
- Sec. 3. This act shall take effect and be in force from and after its publication in the Kansas register.

(Published in the Kansas Register April 2, 2009.)

HOUSE BILL No. 2004

AN ACT concerning retirement plans for certain employees of the state board of regents; amending K.S.A. 2008 Supp. 74-4925 and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 2008 Supp. 74-4925 is hereby amended to read as follows: 74-4925. (1) The state board of regents shall:

(a) Sponsor and maintain a retirement plan under section 403(b) of the federal internal revenue code for all members of the faculty and other persons who are employed by the state board of regents or by educational institutions under the board's management and who are in the unclassified service under the Kansas civil service act as provided in subsection (1)(f) of K.S.A. 75-2935 and amendments thereto, for their service rendered after December 31, 1961, including effective on the first day of the first payroll period commencing with or following July 1, 1994, county extension agents employed by Kansas state university under K.S.A. 2-615, and amendments thereto, except not including: (i) Health care employees, as defined by subsection (1)(f) of K.S.A. 75-2935, and amendments thereto; (ii) cooperative extension service employees covered by a federal retirement plan; (iii) student employees; or (iv) university support staff, as defined by K.S.A. 2008 Supp. 76-715a, and amendments thereto. An eligible employee who is employed after December 31, 1961, shall participate in such retirement plan when the employee has completed one year of service with the state board of regents or an educational institution under its management, except that: (i) A newly employed eligible employee shall begin participation in the plan immediately, if at the time of the commencement of employment, the eligible employee is covered as a result of employment with an institution of higher education located in the United States, by a retirement plan or program to which employer contributions have been made and benefits accrued for at least one year within the five-year period immediately preceding employment with the state board of regents or with an educational institution under its management; and (ii) all service while in a position eligible for benefits under any state of Kansas retirement plan with respect to which the employee's participation is mandatory, including service during such plan's waiting period, shall be credited toward the year of service requirement, and an

eligible employee who has at least one year in a position eligible for benefits under such retirement plan shall be immediately eligible to participate in the state board of regents retirement plan, except that this one-year period must be completed within the five-year period immediately preceding employment with the state board of regents or with an educational institution under the board's management. For purposes of the immediately preceding clauses (i) and (ii), no period of employment as a student employee, seasonal or temporary employee or employee who works less than half-time shall count toward satisfaction of the year of service requirement. The state board of regents may exclude from eligibility under this subsection any persons employed in such temporary or part-time positions as the board designates;

(b) require such members of the faculty and others described in subsection (1)(a) who are eligible to participate in the retirement plan of the state board of regents, as provided in subsection (1)(a), to contribute an amount to such plan equal to 5.5% of such member's compensation, such contributions to be made through payroll

deductions and on a pretax basis;

(c) contribute an amount to the retirement plan of the state board of regents, as provided in subsection (1)(a), equal to the percentage amount, as prescribed by K.S.A. 74-4925e and amendments thereto, of the total amount of the compensation on which such members of the faculty and other persons described in subsection (1)(a) contribute during such period for which the contribution of the state board of regents is made; and

(d) make the contributions required under subsections (1)(b) and (1)(c) in accordance with section 403(b) of the federal internal revenue code and all other applicable sections of the federal internal revenue code and the applicable regulations thereunder.

- (2) For the purposes of this section the state board of regents may contract with:
- (a) Any life insurance company authorized to do business in this state; or
- (b) a bank or approved non-bank trustee or custodian under section 401(f) of the federal internal revenue code, the assets of which are invested in regulated investment company stock.
- (3) (a) Such member of the faculty or other person described in subsection (1)(a) shall also be a member of the Kansas public employees retirement system, but only for the purpose of granting retirement benefits based on prior service only which was rendered prior to January 1, 1962, which shall be credited to the member as provided in subsection (1) of K.S.A. 74-4913 and amendments thereto, except that such member of the faculty or other person described in subsection (1)(a) who was employed prior to July 1, 1962, who has not yet retired and who is employed on July 1, 1988, on an academic year contract, shall receive credit for 12 months of prior service for each nine months of prior service for which such member or person was employed on an academic year contract prior to July 1, 1962. For the purpose of determining eligibility for a vested benefit, service by such a member of the faculty or other person after December 31, 1961, shall be construed to be credited service under subsection (2) of K.S.A. 74-4917 and amendments thereto.
- (b) Any member of the faculty or other person described in subsection (1)(a) who retires after 10 years of continuous service immediately preceding retirement shall be granted a retirement benefit based on prior service only which was rendered prior to January 1, 1962. Application for such benefit shall be in such form and manner as prescribed by the board of trustees of the Kansas public employees retirement system.
- (4) Any employee who becomes eligible to participate in the retirement plan of the state board of regents, as provided in subsection (1)(a), after a reclassification or transfer from a position covered by the Kansas public employees retirement system, and who has accrued benefits under the Kansas public employees retirement system, may file a one-time, irrevocable written election to continue participation in the Kansas public employees retirement system. Failure to file such written election shall be presumed to be an election not to continue participation in the Kansas public employees retirement system and to become a participant in the retirement plan of the state board of regents. Any participant in the retirement plan of the state board of regents who is reclassified or transferred to a position for the state board of regents or an educational institution under its management that qualifies for partic-

ipation in the Kansas public employees retirement system in accordance with subsection (5) of K.S.A 74-4911, and amendments thereto, may file a one-time irrevocable written election to continue participation in the retirement plan of the state board of regents. Failure to file such written election shall be presumed to be an election not to remain eligible for assistance by the state board of regents under this section and to become a member of the Kansas public employees retirement system under subsection (5) of K.S.A. 74-4911, and amendments thereto. Such election shall be filed prior to the first day of the first complete payroll period after the effective date of such reclassification or transfer, and shall be effective on the first day of the first complete payroll period after the effective date of such reclassification or transfer. Such election shall be irrevocable.

- (5) A participant in the retirement plan of the state board of regents, as provided in subsection (1)(a), who takes a leave of absence and accepts a position in the executive branch of government of the state of Kansas may file a one-time, irrevocable written election to continue participation in such retirement plan. Such election shall be filed prior to the first day of the first complete payroll period after commencement of service for the executive branch of government, and shall be effective as of the effective date of such employment. Failure to file such a written election shall be presumed to be an election not to continue participation in the retirement plan of the state board of regents. The state board of regents shall contribute an amount to the retirement plan on behalf of an eligible employee who has made such an election equal to the percentage amount, as prescribed by K.S.A. 74-4925e, and amendments thereto, of the employee's compensation from the state for providing such services.
- (6) (5) A participant in the retirement plan of the state board of regents, as provided in subsection (1)(a), who takes a leave of absence and is elected or appointed as a member of the legislature of the state of Kansas may file a one-time, irrevocable written election to continue participation in such retirement plan for purposes of subsection (1)(c) only. Such election shall be filed prior to the first day of the first complete payroll period after commencement of service for the legislature or, for any employee who is a member of the legislature on January 8, 2001, prior to the first day of the first complete payroll period after July 1, 2001. Elections shall be effective as of the effective date of such employment, except that for any employee who files an election as provided in this subsection and who was a member of the legislature on January 8, 2001, such election shall be effective on January 8, 2001. Failure to file such a written election shall be presumed to be an election not to continue participation in the retirement plan of the state board of regents. The state board of regents shall contribute an amount to the retirement plan on behalf of an eligible employee who has made such an election equal to the percentage amount, as prescribed by K.S.A. 74-4925e, and amendments thereto, of the compensation of such employee in effect on the date immediately preceding such leave of absence. Any employee who makes an election as provided under this subsection shall be eligible for the insured death benefit and insured disability benefit in the same manner as provided under the provisions of K.S.A. 74-4927a, and amendments thereto. The provisions of this subsection are intended to further the public policy of encouraging persons to serve in elective office.
- (7) (6) The state board of regents shall adopt uniform rules, regulations and policies applicable to members of the faculty and other persons described in subsection (1)(a), for the purposes of administering the provisions of this section and the retirement plan of the state board of regents, as provided in subsection (1)(a). All actions undertaken by the state board of regents and agreements entered into pursuant to this section prior to the effective date are hereby authorized, confirmed and validated.
 - Sec. 2. K.S.A. 2008 Supp. 74-4925 is hereby repealed.
- Sec. 3. This act shall take effect and be in force from and after its publication in the Kansas register.

(Published in the Kansas Register April 2, 2009.)

SENATE BILL No. 148

AN ACT concerning missing elderly persons; establishing the Kansas silver alert plan.

Be it enacted by the Legislature of the State of Kansas:

Section 1. There is hereby established the Kansas silver alert plan. The Kansas silver alert plan shall be established and implemented by the office of attorney general, in collaboration with the Kansas bureau of investigation, Kansas highway patrol, local law enforcement agencies and other public and private agencies and organizations. Under the Kansas silver alert plan, public notice of a missing elderly person may be promptly broadcast and a search may be timely undertaken with the cooperation of local law enforcement, news media and the general public in order to locate such person in time to avoid serious harm or death.

Sec. 2. This act shall take effect and be in force from and after its publication in the Kansas register.

(Published in the Kansas Register April 2, 2009.)

SENATE BILL No. 46

AN ACT concerning port authorities; relating to sale of certain real or personal property; amending K.S.A. 12-3412 and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 12-3412 is hereby amended to read as follows: 12-3412. (a) No contract for the construction, alteration or repair of any building, structure or other improvement undertaken by a port authority created in accordance with K.S.A. 12-3402, and amendments thereto, and involving an expenditure exceeding \$10,000 shall be awarded by the port authority unless a notice calling for bids shall have been given by publication in the Kansas register at least 30 days prior to the opening of such bids. No contract requiring public bids shall be awarded except to the lowest responsible bidder, except when bids are received from one or more disadvantaged business enterprises and any applicable funding guidelines require, such contracts may be negotiated to assure disadvantaged business participation in the project. Every contract awarded which requires public bids shall be in writing and signed by the chairperson of the port authority and by the contractor and, if the contract involves work or construction, it shall be accompanied by or shall refer to plans and specifications for the work to be done, prepared for and approved by the port authority.

(b) In exercising the port authority's power to sell real or personal property, the port authority may seek public bids upon specifications approved by the port authority or the port authority may negotiate the sale of any real or personal property upon such terms as the port authority deems to be in the public interest, except that a negotiated sale of any real or personal property shall be subject

to the following:

(1) The current lessee of such property shall have the first right to purchase such property

(2) such property shall be appraised by an independent appraiser prior to such sale of property; and

(3) such sale of property shall be for no less than the appraised

value of such property.

(c) Notwithstanding the provisions of this section or any other provision of state law to the contrary, the provisions of subsection (b) shall not apply to any negotiated sale-purchase agreements, lease agreements, lease-purchase agreements or lease agreements containing an option to purchase, installment sale contracts, purchase options or other similar instruments entered into by a port authority prior to July 1, 1987, nor any amendments or restatements to such agreements, contracts, options or instruments that were made, entered into or became effective after such

Sec. 2. K.S.A. 12-3412 is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its publication in the Kansas register.

(Published in the Kansas Register April 2, 2009.)

HOUSE BILL No. 2321

AN ACT concerning sales taxation; relating to Kansas retailers' sales tax act; political subdivisions thereunder; horsethief reservoir benefit district; amending K.S.A. 2008 Supp. 79-3602 and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 2008 Supp. 79-3602 is hereby amended to read as follows: 79-3602. Except as otherwise provided, as used in the Kansas retailers' sales tax act:

- "Agent" means a person appointed by a seller to represent the seller before the member states.
- "Agreement" means the multistate agreement entitled the streamlined sales and use tax agreement approved by the streamlined sales tax implementing states at Chicago, Illinois on Novem-
- (c) "Alcoholic beverages" means beverages that are suitable for human consumption and contain .05% or more of alcohol by vol-
- "Certified automated system (CAS)" means software certified under the agreement to calculate the tax imposed by each jurisdiction on a transaction, determine the amount of tax to remit to the appropriate state and maintain a record of the transaction.

"Certified service provider (CSP)" means an agent certified under the agreement to perform all the seller's sales and use tax functions, other than the seller's obligation to remit tax on its own

"Computer" means an electronic device that accepts information in digital or similar form and manipulates it for a result based on a sequence of instructions.

"Computer software" means a set of coded instructions designed to cause a computer or automatic data processing equipment to perform a task.

(h) "Delivered electronically" means delivered to the pur-

chaser by means other than tangible storage media.

(i) "Delivery charges" means charges by the seller of personal

property or services for preparation and delivery to a location designated by the purchaser of personal property or services including, but not limited to, transportation, shipping, postage, handling, crating and packing. Delivery charges shall not include charges for delivery of direct mail if the charges are separately stated on an

invoice or similar billing document given to the purchaser.
(j) "Direct mail" means printed material delivered or distributed by United States mail or other delivery services to a mass audience or to addressees on a mailing list provided by the purchaser or at the direction of the purchaser when the cost of the items are not billed directly to the recipients. Direct mail includes tangible personal property supplied directly or indirectly by the purchaser to the direct mail seller for inclusion in the package containing the printed material. Direct mail does not include multiple items of printed material delivered to a single address.

"Director" means the state director of taxation.

"Educational institution" means any nonprofit school, college and university that offers education at a level above the twelfth grade, and conducts regular classes and courses of study required for accreditation by, or membership in, the North Central Association of Colleges and Schools, the state board of education, or that otherwise qualify as an "educational institution," as defined by K.S.A. 74-50,103, and amendments thereto. Such phrase shall include: (1) A group of educational institutions that operates exclusively for an educational purpose; (2) nonprofit endowment associations and foundations organized and operated exclusively to receive, hold, invest and administer moneys and property as a permanent fund for the support and sole benefit of an educational institution; (3) nonprofit trusts, foundations and other entities organized and operated principally to hold and own receipts from intercollegiate sporting events and to disburse such receipts, as

well as grants and gifts, in the interest of collegiate and intercollegiate athletic programs for the support and sole benefit of an educational institution; and (4) nonprofit trusts, foundations and other entities organized and operated for the primary purpose of encouraging, fostering and conducting scholarly investigations and industrial and other types of research for the support and sole benefit of an educational institution.

- "Electronic" means relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic or similar
- (n) "Food and food ingredients" means substances, whether in liquid, concentrated, solid, frozen, dried or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. "Food and food ingredients" does not include alcoholic beverages or tobacco.
- (o) "Gross receipts" means the total selling price or the amount received as defined in this act, in money, credits, property or other consideration valued in money from sales at retail within this state; and embraced within the provisions of this act. The taxpayer, may take credit in the report of gross receipts for: (1) An amount equal to the selling price of property returned by the purchaser when the full sale price thereof, including the tax collected, is refunded in cash or by credit; and (2) an amount equal to the allowance given for the trade-in of property.
- (p) "Ingredient or component part" means tangible personal property which is necessary or essential to, and which is actually used in and becomes an integral and material part of tangible personal property or services produced, manufactured or compounded for sale by the producer, manufacturer or compounder in its regular course of business. The following items of tangible personal property are hereby declared to be ingredients or component parts, but the listing of such property shall not be deemed to be exclusive nor shall such listing be construed to be a restriction upon, or an indication of, the type or types of property to be included within the definition of "ingredient or component part" as herein set forth:
- (1) Containers, labels and shipping cases used in the distribution of property produced, manufactured or compounded for sale which are not to be returned to the producer, manufacturer or compounder for reuse.
- (2) Containers, labels, shipping cases, paper bags, drinking straws, paper plates, paper cups, twine and wrapping paper used in the distribution and sale of property taxable under the provisions of this act by wholesalers and retailers and which is not to be returned to such wholesaler or retailer for reuse.
- (3) Seeds and seedlings for the production of plants and plant products produced for resale.
 - (4) Paper and ink used in the publication of newspapers.
- (5) Fertilizer used in the production of plants and plant products produced for resale.
- (6) Feed for animals, fowl and aquatic plants and animals, the primary purpose of which is use in agriculture or aquaculture, as defined in K.S.A. 47-1901, and amendments thereto, the production of food for human consumption, the production of animal, dairy, poultry or aquatic plant and animal products, fiber, fur, or the production of offspring for use for any such purpose or purposes.
- (q) "Isolated or occasional sale" means the nonrecurring sale of tangible personal property, or services taxable hereunder by a person not engaged at the time of such sale in the business of selling such property or services. Any religious organization which makes a nonrecurring sale of tangible personal property acquired for the purpose of resale shall be deemed to be not engaged at the time of such sale in the business of selling such property. Such term shall include: (1) Any sale by a bank, savings and loan institution, credit union or any finance company licensed under the provisions of the Kansas uniform consumer credit code of tangible personal property which has been repossessed by any such entity; and (2) any sale of tangible personal property made by an auctioneer or agent on behalf of not more than two principals or households if such sale is nonrecurring and any such principal or household is not engaged at the time of such sale in the business of selling tangible personal property.

 (r) "Lease or rental" means any transfer of possession or con-
- trol of tangible personal property for a fixed or indeterminate term

for consideration. A lease or rental may include future options to purchase or extend.

- (1) Lease or rental does not include: (A) A transfer of possession or control of property under a security agreement or deferred payment plan that requires the transfer of title upon completion of the required payments;
- (B) a transfer or possession or control of property under an agreement that requires the transfer of title upon completion of required payments and payment of an option price does not exceed the greater of \$100 or 1% of the total required payments; or
- (Č) providing tangible personal property along with an operator for a fixed or indeterminate period of time. A condition of this exclusion is that the operator is necessary for the equipment to perform as designed. For the purpose of this subsection, an operator must do more than maintain, inspect or set-up the tangible personal property.
- (2) Lease or rental does include agreements covering motor vehicles and trailers where the amount of consideration may be increased or decreased by reference to the amount realized upon sale or disposition of the property as defined in 26 U.S.C. 7701(h)(1).
- This definition shall be used for sales and use tax purposes regardless if a transaction is characterized as a lease or rental under generally accepted accounting principles, the internal revenue code, the uniform commercial code, K.S.A. 84-1-101 et seq. and amendments thereto, or other provisions of federal, state or local
- This definition will be applied only prospectively from the effective date of this act and will have no retroactive impact on
- existing leases or rentals.

 (s) "Load and leave" means delivery to the purchaser by use of a tangible storage media where the tangible storage media is not physically transferred to the purchaser.
- (t) "Member state" means a state that has entered in the agreement, pursuant to provisions of article VIII of the agreement.
- "Model 1 seller" means a seller that has selected a CSP as its agent to perform all the seller's sales and use tax functions, other than the seller's obligation to remit tax on its own purchases.
- (v) "Model 2 seller" means a seller that has selected a CAS to perform part of its sales and use tax functions, but retains respon-
- sibility for remitting the tax.
 (w) "Model 3 seller" means a seller that has sales in at least five member states, has total annual sales revenue of at least \$500,000,000, has a proprietary system that calculates the amount of tax due each jurisdiction and has entered into a performance agreement with the member states that establishes a tax performance standard for the seller. As used in this subsection a seller includes an affiliated group of sellers using the same proprietary
- (x) "Municipal corporation" means any city incorporated under the laws of Kansas.
- (y) "Nonprofit blood bank" means any nonprofit place, organization, institution or establishment that is operated wholly or in part for the purpose of obtaining, storing, processing, preparing for transfusing, furnishing, donating or distributing human blood or parts or fractions of single blood units or products derived from single blood units, whether or not any remuneration is paid therefor, or whether such procedures are done for direct therapeutic use or for storage for future use of such products.
- "Persons" means any individual, firm, copartnership, joint adventure, association, corporation, estate or trust, receiver or trustee, or any group or combination acting as a unit, and the plural as well as the singular number; and shall specifically mean any city or other political subdivision of the state of Kansas engaging in a business or providing a service specifically taxable under the provisions of this act.
- (aa) "Political subdivision" means any municipality, agency or subdivision of the state which is, or shall hereafter be, authorized to levy taxes upon tangible property within the state or which certifies a levy to a municipality, agency or subdivision of the state which is, or shall hereafter be, authorized to levy taxes upon tangible property within the state. Such term also shall include any public building commission, housing, airport, port, metropolitan transit or similar authority established pursuant to law and the horsethief reservoir benefit district established pursuant to K.S.A. 82a-2201, and amendments thereto.

- (bb) "Prescription" means an order, formula or recipe issued in any form of oral, written, electronic or other means of transmission by a duly licensed practitioner authorized by the laws of this state.
- "Prewritten computer software" means computer soft-(cc) ware, including prewritten upgrades, which is not designed and developed by the author or other creator to the specifications of a specific purchaser. The combining of two or more prewritten computer software programs or prewritten portions thereof does not cause the combination to be other than prewritten computer software. Prewritten computer software includes software designed and developed by the author or other creator to the specifications of a specific purchaser when it is sold to a person other than the purchaser. Where a person modifies or enhances computer software of which the person is not the author or creator, the person shall be deemed to be the author or creator only of such person's modifications or enhancements. Prewritten computer software or a prewritten portion thereof that is modified or enhanced to any degree, where such modification or enhancement is designed and developed to the specifications of a specific purchaser, remains prewritten computer software, except that where there is a reasonable, separately stated charge or an invoice or other statement of the price given to the purchaser for such modification or enhancement, such modification or enhancement shall not constitute prewritten computer software.
- (dd) "Property which is consumed" means tangible personal property which is essential or necessary to and which is used in the actual process of and consumed, depleted or dissipated within one year in (1) the production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property, (2) the providing of services, (3) the irrigation of crops, for sale in the regular course of business, or (4) the storage or processing of grain by a public grain warehouse or other grain storage facility, and which is not reusable for such purpose. The following is a listing of tangible personal property, included by way of illustration but not of limitation, which qualifies as property which is consumed:
- (A) Insecticides, herbicides, germicides, pesticides, fungicides, fumigants, antibiotics, biologicals, pharmaceuticals, vitamins and chemicals for use in commercial or agricultural production, processing or storage of fruit, vegetables, feeds, seeds, grains, animals or animal products whether fed, injected, applied, combined with or otherwise used;
 - (B) electricity, gas and water; and
- (C) petroleum products, lubricants, chemicals, solvents, reagents and catalysts.
- (ee) "Purchase price" applies to the measure subject to use tax and has the same meaning as sales price.
- "Purchaser" means a person to whom a sale of personal property is made or to whom a service is furnished.
- "Quasi-municipal corporation" means any county, township, school district, drainage district or any other governmental subdivision in the state of Kansas having authority to receive or hold moneys or funds.
- (hh) "Registered under this agreement" means registration by a seller with the member states under the central registration system provided in article IV of the agreement.
- (ii) "Retailer" means a seller regularly engaged in the business of selling, leasing or renting tangible personal property at retail or furnishing electrical energy, gas, water, services or entertainment, and selling only to the user or consumer and not for resale.

 (jj) "Retail sale" or "sale at retail" means any sale, lease or
- rental for any purpose other than for resale, sublease or subrent.
- (kk) "Sale" or "sales" means the exchange of tangible personal property, as well as the sale thereof for money, and every transaction, conditional or otherwise, for a consideration, constituting a sale, including the sale or furnishing of electrical energy, gas, water, services or entertainment taxable under the terms of this act and including, except as provided in the following provision, the sale of the use of tangible personal property by way of a lease, license to use or the rental thereof regardless of the method by which the title, possession or right to use the tangible personal property is transferred. The term "sale" or "sales" shall not mean the sale of the use of any tangible personal property used as a

dwelling by way of a lease or rental thereof for a term of more than 28 consecutive days.

- (ll) (1) "Sales or selling price" applies to the measure subject to sales tax and means the total amount of consideration, including cash, credit, property and services, for which personal property or services are sold, leased or rented, valued in money, whether received in money or otherwise, without any deduction for the fol-
 - The seller's cost of the property sold;
- (B) the cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller and any other expense of the seller;
- (C) charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;
 - (D) delivery charges; and
 - (E) installation charges.
- "Sales or selling price" includes consideration received by (2) the seller from third parties if:
- (A) The seller actually receives consideration from a party other than the purchaser and the consideration is directly related to a price reduction or discount on the sale;
- (B) the seller has an obligation to pass the price reduction or discount through to the purchaser;
- (C) the amount of the consideration attributable to the sale is fixed and determinable by the seller at the time of the sale of the item to the purchaser; and
 - (D) one of the following criteria is met:
- (i) The purchaser presents a coupon, certificate or other documentation to the seller to claim a price reduction or discount where the coupon, certificate or documentation is authorized, distributed or granted by a third party with the understanding that the third party will reimburse any seller to whom the coupon, certificate or documentation is presented;
- (ii) the purchaser identifies to the seller that the purchaser is a member of a group or organization entitled to a price reduction or discount. A preferred customer card that is available to any patron does not constitute membership in such a group; or
- (iii) the price reduction or discount is identified as a third party price reduction or discount on the invoice received by the purchaser or on a coupon, certificate or other documentation presented by the purchaser.
 - 'Sales or selling price" shall not include:
- (A) Discounts, including cash, term or coupons that are not reimbursed by a third party that are allowed by a seller and taken by a purchaser on a sale;
- (B) interest, financing and carrying charges from credit extended on the sale of personal property or services, if the amount is separately stated on the invoice, bill of sale or similar document given to the purchaser;
- (C) any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill of sale or similar document given to the purchaser;
- (D) the amount equal to the allowance given for the trade-in of property, if separately stated on the invoice, billing or similar document given to the purchaser; and
- (E) commencing on July 1, 2006, and ending on June 30, 2009, cash rebates granted by a manufacturer to a purchaser or lessee of a new motor vehicle if paid directly to the retailer as a result of the original sale.
- (mm) "Seller" means a person making sales, leases or rentals of personal property or services.
- (nn) "Service" means those services described in and taxed under the provisions of K.S.A. 79-3603 and amendments thereto.
- "Sourcing rules" means the rules set forth in K.S.A. 2008 Supp. 79-3670 through 79-3673, K.S.A. 12-191 and 12-191a, and amendments thereto, which shall apply to identify and determine the state and local taxing jurisdiction sales or use taxes to pay, or collect and remit on a particular retail sale.
- "Tangible personal property" means personal property that can be seen, weighed, measured, felt or touched, or that is in any other manner perceptible to the senses. Tangible personal property includes electricity, water, gas, steam and prewritten computer software.

(continued)

- (qq) "Taxpayer" means any person obligated to account to the director for taxes collected under the terms of this act.
- (rr) "Tobacco" means cigarettes, cigars, chewing or pipe tobacco or any other item that contains tobacco.
- (ss) "Entity-based exemption" means an exemption based on who purchases the product or who sells the product. An exemption that is available to all individuals shall not be considered an entitybased exemption.
- (tt) "Over-the-counter" drug means a drug that contains a label that identifies the product as a drug as required by 21 C.F.R. § 201.66. The over-the-counter drug label includes: (1) A drug facts panel; or (2) a statement of the active ingredients with a list of those ingredients contained in the compound, substance or preparation. Over-the-counter drugs do not include grooming and hygiene products such as soaps, cleaning solutions, shampoo, toothpaste, antiperspirants and sun tan lotions and screens.

(uu) "Ancillary services" means services that are associated with or incidental to the provision of telecommunications services, including, but not limited to, detailed telecommunications billing, directory assistance, vertical service and voice mail services.

- directory assistance, vertical service and voice mail services.

 (vv) "Conference bridging service" means an ancillary service that links two or more participants of an audio or video conference call and may include the provision of a telephone number. Conference bridging service does not include the telecommunications services used to reach the conference bridge.
- (ww) "Detailed telecommunications billing service" means an ancillary service of separately stating information pertaining to individual calls on a customer's billing statement.
- dividual calls on a customer's billing statement.

 (xx) "Directory assistance" means an ancillary service of providing telephone number information or address information, or both.
- (yy) "Vertical service" means an ancillary service that is offered in connection with one or more telecommunications services, which offers advanced calling features that allow customers to identify callers and to manage multiple calls and call connections, including conference bridging services.

 (zz) "Voice mail service" means an ancillary service that ena-
- (zz) "Voice mail service" means an ancillary service that enables the customer to store, send or receive recorded messages. Voice mail service does not include any vertical services that the customer may be required to have in order to utilize the voice mail service.
- (aaa) "Telecommunications service" means the electronic transmission, conveyance or routing of voice, data, audio, video or any other information or signals to a point, or between or among points. The term telecommunications service includes such transmission, conveyance or routing in which computer processing applications are used to act on the form, code or protocol of the content for purposes of transmissions, conveyance or routing without regard to whether such service is referred to as voice over Internet protocol services or is classified by the federal communications commission as enhanced or value added. Telecommunications service does not include:
- (1) Data processing and information services that allow data to be generated, acquired, stored, processed or retrieved and delivered by an electronic transmission to a purchaser where such purchaser's primary purpose for the underlying transaction is the processed data or information;
- (2) installation or maintenance of wiring or equipment on a customer's premises;
 - (3) tangible personal property;
- (4) advertising, including, but not limited to, directory advertising;
 - (5) billing and collection services provided to third parties;
 - (6) internet access service;
- (7) radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance and routing of such services by the programming service provider. Radio and television audio and video programming services shall include, but not be limited to, cable service as defined in 47 U.S.C. 522(6) and audio and video programming services delivered by commercial mobile radio service providers, as defined in 47 C.F.R. 20.3;
 - (8) ancillary services; or
- (9) digital products delivered electronically, including, but not limited to, software, music, video, reading materials or ring tones.

- (bbb) "800 service" means a telecommunications service that allows a caller to dial a toll-free number without incurring a charge for the call. The service is typically marketed under the name 800, 855, 866, 877 and 888 toll-free calling, and any subsequent numbers designated by the federal communications commission.
- designated by the federal communications commission. (ccc) "900 service" means an inbound toll telecommunications service purchased by a subscriber that allows the subscriber's customers to call in to the subscriber's prerecorded announcement or live service. 900 service does not include the charge for collection services provided by the seller of the telecommunications services to the subscriber, or service or product sold by the subscriber to the subscriber's customer. The service is typically marketed under the name 900 service, and any subsequent numbers designated by the federal communications commission.
- (ddd) "Value-added non-voice data service" means a service that otherwise meets the definition of telecommunications services in which computer processing applications are used to act on the form, content, code or protocol of the information or data primarily for a purpose other than transmission, conveyance or routing.
- (eee) "International" means a telecommunications service that originates or terminates in the United States and terminates or originates outside the United States, respectively. United States includes the District of Columbia or a U.S. territory or possession.
- (fff) "Interstate" means a telecommunications service that originates in one United States state, or a United States territory or possession, and terminates in a different United States state or a United States territory or possession.
- United States territory or possession.

 (ggg) "Intrastate" means a telecommunications service that originates in one United States state or a United States territory or possession, and terminates in the same United States state or a United States territory or possession.
 - Sec. 2. K.S.A. 2008 Supp. 79-3602 is hereby repealed.
- Sec. 3. This act shall take effect and be in force from and after its publication in the Kansas register.

(Published in the Kansas Register April 2, 2009.)

Substitute for HOUSE BILL No. 2339

AN ACT concerning certified public accountants; relating to licensure, examination, registration and peer review; amending K.S.A. 1-307, 1-315 and 1-322 and K.S.A. 2008 Supp. 1-301, 1-302b, 1-308, 1-310, 1-311, 1-312, 1-316, 1-321 and 1-501 and repealing the existing sections.

Be it enacted by the Legislature of the State of Kansas:

- New Section 1. (a) Upon receipt of a complaint or information suggesting violations of the accountancy statutes or the rules and regulations of the board of accountancy, the board may conduct investigations to determine whether there is probable cause to institute proceedings under K.S.A. 1-311, 1-312, 1-316 and 1-322, and amendments thereto. An investigation shall not be a prerequisite to such proceedings in the event that a determination of probable cause can be made without an investigation.
- (b) The board may designate one or more board members to serve as investigating officers. The investigating officer or officers may employ, appoint, designate or utilize any other person of appropriate competence to assist with the investigation. Such person, if required, may later provide testimony in the event of a hearing.
- (c) Upon completion of an investigation, the investigating officer or officers shall determine whether probable cause exists based upon the documents gathered, discussions with the person or firm under investigation and reports submitted by any other person assisting with the investigation.
- (d) If the investigating officer or officers find no probable cause, the complaint, if any, testimony and any documents gathered during the investigation including any information regarding the pendency of an investigation shall be confidential and shall not be disclosed to any person, without the consent of the person or firm under investigation, except to law enforcement and state or federal agencies.
- (e) Upon a finding of probable cause, the matter may be referred for prosecution or disciplinary action to the office of attorney general or to an attorney retained by the board.

- (f) No person who provides services to the board in conjunction with any investigation authorized in subsection (a) shall be liable in a civil action for damages or other relief arising from any testimony, recommendation or opinion provided by such person acting in good faith and without malice.
- (g) In all investigative and disciplinary matters pending before the board, the board shall have the power to issue subpoenas and compel the attendance of witnesses and the production of all necessary papers, books and records, documentary evidence and materials. Any person failing or refusing to appear or testify regarding any matter about which such person may be lawfully questioned or to produce any papers, books, records, documentary evidence or materials in the matter to be heard, after having been required by order of the board or by a subpoena of the board to do so, upon application to any district judge of the state of Kansas, may be ordered to comply with such subpoena. Upon failure to comply with the order of the district judge, the court may compel obedience by bringing an indirect contempt action pursuant to K.S.A. 20-1204a, and amendments thereto. A subpoena may be served upon any person named therein, anywhere within the state of Kansas with the same fees and mileage being paid as for any officer authorized to serve subpoenas in civil actions in the same manner as is prescribed by the code of civil procedure for subpoenas issued out of the district courts of this state.
- (h) Within five days after service of a subpoena on any person requiring the production of any evidence in the person's possession or under the person's control, such person may petition the board to revoke, limit or modify the subpoena. The board shall revoke, limit or modify such subpoena if in its opinion: The evidence required does not relate to practices which may be grounds for disciplinary action; the subpoena is not relevant to the charge which is the subject matter of the proceeding or investigation; or the subpoena does not describe with sufficient particularity the physical evidence which is required to be produced. The district court, upon application by the board or by the person subpoenaed pursuant to subsection (g), shall have jurisdiction to issue an order revoking, limiting or modifying the subpoena if in the court's opinion: The evidence demanded does not relate to practices which may be grounds for disciplinary action; the subpoena is not relevant to the charge which is the subject matter of the hearing or investigation; or the subpoena does not describe with sufficient particularity the evidence which is required to be produced.
- (i) This section shall be part of and supplemental to article 2 of chapter 1 of the Kansas Statutes Annotated, and amendments thereto.
- New Sec. 2. (a) When the board issues an order that is adverse to a firm, an applicant, a certificate or permit holder or a person practicing pursuant to K.S.A. 1-322, and amendments thereto, reasonable costs incurred by the board in conducting any proceeding under the Kansas administrative procedure act may be assessed against the parties to the proceeding in such proportion as the board may determine upon consideration of all relevant circumstances including the nature of the proceeding and the level of participation by the parties. Such order shall include findings and conclusions in support of the assessment of costs. If the board is the unsuccessful party, the board shall absorb the board's costs.
- (b) For the purposes of this section, board costs incurred shall mean the presiding officer fees and expenses, attorneys fees, costs of making any transcripts, statutory witness fees and mileage, and any fees and expenses of persons identified in subsection (b) of section 1, and amendments thereto. Board costs incurred shall not include presiding officer fees, attorney fees and expenses or costs of making transcripts unless the board has designated or retained the services of independent contractors to perform such functions.
- (c) This section shall be part of and supplemental to article 2 of chapter 1 of the Kansas Statutes Annotated, and amendments thereto.
- Sec. 3. K.S.A. 2008 Supp. 1-301 is hereby amended to read as follows: 1-301. (a) The board shall charge and collect a fee from each applicant for a Kansas certificate or notification and shall charge and collect a fee for a Kansas permit to practice as a certified public accountant in this state; and shall charge and collect a fee for firm registrations in this state. The board or the board's designated examination service may charge an examination application proc-

essing fee. Each fee payable to the board or the examination service shall accompany the appropriate application.

- (b) The board shall adopt rules and regulations fixing the fees provided to be charged and collected under this section, which shall be as follows:
- (1) For issuance of a certificate (initial or duplicate) an amount not to exceed \$50;
- (2) for issuance of a reciprocal certificate an amount not to exceed \$250 \$350;
- (3) for issuance or renewal of a permit to practice for the holder of a Kansas certificate, an amount not to exceed \$150 \$350, subject to paragraphs (4) and (6);
- (4) for issuance or renewal of a permit to practice for the holder of a Kansas certificate whose permit is issued or renewed for a period of 12 months or less, an amount equal to ½ the amount of the fee fixed under paragraph (3), subject to paragraph (6);

(5) for issuance of a duplicate permit to practice for the holder of a Kansas certificate, an amount not to exceed \$25,\$50;

- (6) for reinstatement of a permit to practice in the case of the holder of a Kansas certificate who had in some prior year held a permit to practice but who did not hold such a permit for the year immediately preceding the period for which a permit to practice is requested, or who, if holding a permit to practice for such period immediately preceding applies for renewal subsequent to the expiration date of such permit, an amount equal to $1\frac{1}{2}$ times the amount of the fee then fixed under paragraph (3) or paragraph (4), whichever is applicable;
- (7) for notification or renewal of notification required pursuant to K.S.A. 1-322, and amendments thereto, an amount not to exceed \$150; and
- (8) for *an initial or an* annual firm registration, an amount not to exceed \$50 \$300;
- (9) for renewing a firm registration after the expiration, an amount equal to 1½ times the amount of the fee then fixed under paragraph (8);
- (10) for examination application processing by the board, an amount not to exceed \$150.
- (c) On or before May 30 each year, the board shall determine the amount of funds that will be required during the ensuing year to carry out and enforce the provisions of law administered by the board and may adopt rules and regulations to change any fees fixed under this section as may be necessary, subject to the limitations prescribed by this section. Upon changing any renewal fees as provided by this section, the board shall immediately notify all holders of permits to practice and of firm registrations of the amount of such fees. The fees fixed by the board and in effect under this section immediately prior to the effective date of this act shall continue in effect until such fees are fixed by the board by rules and regulations as provided by this section.
- Sec. 4. K.S.A. 2008 Supp. 1-302b is hereby amended to read as follows: 1-302b. (a) No applicant who holds a Kansas certificate issued by the board shall receive a permit to practice in this state as a certified public accountant until the applicant submits evidence satisfactory to the board of having completed one year of accounting experience. This experience shall include providing any type of service or advice involving the use of attest or nonattest skills all of which was verified by a certified public accountant holding an active license to practice, meeting requirements prescribed by the board by rule. This experience would be acceptable if it was gained through employment in government, industry, academia or public practice.
- (b) Any individual permit holder who is responsible for supervising attest or compilation services and signs or authorizes someone to sign the accountant's report on any attest or compilation service on behalf of the firm, shall meet the experience or competency requirements, as adopted by the board through rules and regulations.
- (c) Any individual permit holder who signs or authorizes someone to sign the accountant's report on any attest or compilation service on behalf of the firm, shall meet the experience or competency requirement of subsection (b).
- (d) As an alternative to the requirements of subsection (a), an individual with an active license issued by another state who establishes such individual's principal place of business in this state

shall request the issuance of both a certificate and a permit to practice from the board prior to establishing such principal place of business. The board may issue both a certificate and permit to such individual who obtains from the NASBA national qualification appraisal service verification that such individual's CPA qualifications are substantially equivalent to the CPA licensure requirements of the uniform accountancy act is eligible under the substantial equivalency standard set out in either paragraph (1) or paragraph (2) of subsection (a) of K.S.A. 1-322, and amendments thereto. An application under this section may be made through the NASBA qualifications an appraisal service or similar organization approved by the board. Any individual meeting the requirements set forth in this subsection who is denied a certificate and a permit to practice shall have the opportunity to be heard pursuant to the Kansas administrative procedures act.

- Sec. 5. K.S.A. 1-307 is hereby amended to read as follows: 1-307. (a) The board, in its discretion, may waive the examination of and may issue a certificate to a holder of a certificate as *a* "certified public accountant" issued under the laws of any state upon a showing that:
- (1) The applicant passed the examination required for issuance of the applicant's certificate with grades that would have been passing grades at the time in this state; and (2) the applicant (A) meets all current requirements in this state for the issuance of a certificate at the time application is made, (B) at the time of the issuance of the applicant's certificate in the other state, met all such requirements then applicable in this state or, (C) had four years' of experience of the type described in subsection (a) of K.S.A. 1-302b, and amendments thereto, after passing the examination upon which the applicant's certificate was based and within the 10 years immediately preceding the application-; or
- (2) the applicant meets the substantial equivalency standard set out in either paragraph (1) or paragraph (2) of subsection (a) of K.S.A. 1-322, and amendments thereto.
- (b) The board shall issue a certificate to a holder of a foreign designation, granted in a foreign country entitling the holder thereof to engage in the practice of certified public accountancy, provided that:
- (1) The foreign authority which granted the designation makes similar provision to allow a person who holds a valid certificate issued by this state to obtain such foreign authority's comparable designation;
- (2) the foreign designation: (A) Was duly issued by a foreign authority that regulates the practice of certified public accountancy and the foreign designation has not expired or been revoked or suspended; (B) entitles the holder to issue reports upon financial statements; and (C) was issued upon the basis of educational, examination and experience requirements established by the foreign authority or by law;
- (3) the applicant: (A) Received the designation, based on educational and examination standards substantially equivalent to those in effect in this state at the time the foreign designation was granted; (B) completed an experience requirement, substantially equivalent to the requirement set out in K.S.A. 1-302b, and amendments thereto, in the jurisdiction which granted the foreign designation; and (C) passed a uniform qualifying examination in national standards and an examination on the laws, regulations and code of ethical conduct in effect in this state acceptable to the board; and
- (4) the applicant shall in the application list all jurisdictions, foreign and domestic, in which the applicant has applied for or holds a designation to practice public accountancy.

Each holder of a certificate issued under this subsection shall notify the board in writing, within 30 days after its occurrence, of any issuance, denial, revocation or suspension of a designation or commencement of a disciplinary or enforcement action by any jurisdiction. The board has the sole authority to interpret the application of the provisions of this subsection.

Sec. 6. K.S.A. 2008 Supp. 1-308 is hereby amended to read as follows: 1-308. (a) Notwithstanding any other provision of Kansas law Unless exempt from registration pursuant to this section, a firm may engage in the practice of certified public accountancy in this state only if the firm registers with the board, complies with requirements established by rules and regulations adopted by the board for such registration, and meets the following requirements:

- (1) At least one general partner, shareholder or member thereof must be a certified public accountant of this state holding a valid permit to practice from this state or a practice privilege under subsection (a) of K.S.A. 1-322, and amendments thereto;
- (2) each partner, shareholder or member who is a certified public accountant thereof and whose principal place of business is in this state and who is personally engaged within this state in a practice of certified public accounting must be a certified public accountant of this state holding a valid permit to practice;
- (3) each partner, shareholder or member who is a certified public accountant thereof must be a certified public accountant in some state in good standing;
- (4) each resident manager in charge of an office of the firm in this state must be a certified public accountant of this state holding a valid permit to practice; and
- (5) at least a simple majority of the ownership of the firm, in the terms of equity capital and voting rights of all partners, shareholders and/own members, belongs to the holders of valid licenses to practice as certified public accountants in some state. All nonlicensee owners must be of good moral character and must be natural persons actively participating in the business of the firm or actively participating in the business of entities, such as partnerships, corporations or other business associations, that are affiliated with the firm, provided that each ultimate beneficial owner of an equity interest in such an affiliated entity shall be a natural person actively participating in the business of the firm or affiliated entity. Although firms may include nonlicensee owners there shall be at least one certified public accountant who has ultimate responsibility for all the services provided by the firm and, the firm and its ownership must comply with rules and regulations promulgated by the board. Any firm which is denied registration pursuant to this section shall be entitled to notice and an opportunity to be heard pursuant to the Kansas administrative procedures act.
- (b) Notwithstanding any other provision of Kansas law, the following must be registered by the board:
- (1) Any firm with an office in this state which practices certified public accountancy;
- (2) any firm that does not have an office in this state but performs or offers to perform attest services described in subsection (d) of K.S.A. 1-321, and amendments thereto, for a client having its home office in this state:
- (c) A firm which is not subject to subsection (b) may perform or offer to perform services described in subsection (s) of K.S.A. 1-321, and amendments thereto, and may use the "certified public accountant," "CPA" or "CPA firm" without registering with the board only if:
- (1) The individuals performing such services on behalf of the firm have the qualifications described in subsections (b) and (c) of K.S.A. 1-302b, and amendments thereto;
- (2) it performs such services through an individual with practice privileges under K.S.A. 1-322, and amendments thereto; and
- (3) it can lawfully perform such services in the state where such individuals with practice privileges have their principal place of business.
- (d) An individual who has practice privileges under subsection (a) of K.S.A. 1-322, and amendments thereto, who performs or offers to perform services for which a firm registration is required under this section shall not be required to obtain a certificate or permit under K.S.A. 1-310, and amendments thereto.
- (*e*) A professional corporation in partnership with one or more corporations or individuals shall not be registered with the board as a partnership unless such a partnership was registered prior to January 1, 2007.

 (c) (f) The term "resident" as used in this section, shall include
- (c) (f) The term "resident" as used in this section, shall include a person engaged in practice as a certified public accountant in this state, who spends all or the greater part of such person's time during business hours in this state, but who resides in another state.
- (d) (g) Each firm required to register under this section shall register prior to engaging in the practice of certified public accountancy in this state and shall renew the firm's registration annually by December 31 of each year. Each firm shall designate a permit holder of this state, or in the case of a firm which must register pursuant to paragraph (2) of subsection (b) a licensee of another state who meets the requirements set out in subsection (a) of K.S.A. 1-322, and amendments thereto, who is responsible for the proper registration of the firm and shall identify that individual to the board by affidavit of

a general partner, manager or officer of the firm. A fee may be

charged for the registration of a firm.

- (e) (h) A firm that is not registered in accordance with this section or not exempt from registration under subsection (c) shall not use the words "certified public accountants" or the abbreviation CPA in connection with its name. Notification shall be given the board, within one month, after the admission or withdrawal of a partner, shareholder or member from any registered firm so registered. Firms which fall out of compliance with the provisions of this section due to changes in firm ownership or personnel shall take corrective action to bring the firm back into compliance as quickly as possible. The board may grant a reasonable period of time for a firm to take such corrective action. Failure to bring the firm back into compliance within a reasonable period as determined by the board will result in the suspension or revocation of the firm permit.
- (i) Any firm prohibited from practicing certified public accountancy in this state, as a result of having a firm registration revoked or suspended by the board, shall not practice under subsection (c) without first obtaining the approval of the board.
- Sec. 7. K.S.A. 2008 Supp. 1-310 is hereby amended to read as follows: 1-310. (a) Permits to engage in the practice of certified public accountancy in this state shall be issued by the board to persons who have met the requirements under K.S.A. 1-302b, and amendments thereto.
- (b) Each holder of a Kansas certificate, which is numbered with an odd number, who is qualified under K.S.A. 1-302b, and amendments thereto, shall have a permit to practice issued or renewed on a biennial basis which shall expire on the next July 1 which occurs after the date the permit was issued or renewed and which occurs in an odd-numbered year.
- (c) Each holder of a Kansas certificate, which is numbered with an even number, who is qualified under K.S.A. 1-302b, and amendments thereto, shall have a permit to practice issued or renewed on a biennial basis which shall expire on the next July 1 which occurs after the date the permit was issued or renewed and which occurs in an even-numbered year.
- (d) A person may renew a permit within 12 months of its expiration date if such person submits a complete and sufficient renewal application together with the fee prescribed by K.S.A. 1-301, and amendments thereto.
- (e) As a condition for renewal of a permit to practice, the board shall may require all permit holders to furnish with such applicant's renewal application, evidence of participation in continuing education in accounting, auditing, or related areas of at least 80 hours during the two-year period for renewal unless the board waives all or a portion of the continuing education requirements.
- (f) The board may exempt from the continuing education requirements an individual who holds a permit from another state if:
- (1) The permit holder has a principal place of business located outside the state of Kansas;
- (2) the permit holder verifies to the board's satisfaction that such person has met the continuing education requirements of the state in which the principal place of business is located; *and*
- (3) the board considers the continuing education requirements of the state in which the principal place of business is located to be substantially equivalent to those of Kansas; and
- (4)—the state in which the principal place of business is located extends the same exemption to Kansas permit holders who practice in that state.
- (g) A person who fails to renew a permit within 12 months after its expiration may apply for reinstatement by making application on a form provided by the board, submitting a reinstatement fee as prescribed by K.S.A. 1-301 and amendments thereto, and submitting proof that such person has obtained 40 hours of qualifying continuing education within the preceding 12 months prior to applying for reinstatement.
- Sec. 8. K.S.A. 2008 Supp. 1-311 is hereby amended to read as follows: 1-311. (a) The board may deny an application for a Kansas certificate, revoke or suspend any certificate issued under the laws of this state or, may revoke, suspend or refuse to renew any permit issued under K.S.A. 1-310 and amendments thereto, or may revoke or suspend a practice privilege under K.S.A. 1-322, and amendments thereto, and any notification issued pursuant to K.S.A. 1-322, and amendments thereto, may censure the holder of any such permit,

certificate or, notification or practice privilege, limit the scope of practice of any permit holder, and may impose an administrative fine not exceeding \$2,000 \$5,000, for any one or any combination of the following causes:

(1) Fraud, dishonesty or deceit in obtaining a certificate, per-

mit, firm registration or, notification or practice privilege;

 (2) cancellation, revocation, suspension or refusal to renew a person's authority to practice for disciplinary reasons in any other jurisdiction for any cause;

- (3) failure, on the part of a holder of a permit to practice or, notification or practice privilege to maintain compliance with the requirements for issuance or renewal of such permit or, notification or practice privilege;
- (4) revocation or suspension of the right to practice by the PCAOB or any state or federal agency;
- (5) dishonesty, fraud or gross negligence in the practice of certified public accountancy;
- (6) failure to comply with applicable federal or state requirements regarding the timely filing of the person's personal tax returns, the tax returns of the person's firm or the timely remittance of payroll and other taxes collected on behalf of others;
- (7) violation of any provision of this act or rule and regulation of the board except for a violation of a rule of professional conduct;
 - (8) willful violation of a rule of professional conduct;

(9) violation of any order of the board;

- (10) conviction of any felony, or of any crime an element of which is dishonesty, deceit or fraud, under the laws of the United States, of Kansas or of any other state, if the acts involved would have constituted a crime under the laws of Kansas;
- (11) performance of any fraudulent act while holding a Kansas certificate;
- (12) making any false or misleading statement or verification, in support of an application for a certificate, permit, notification or firm registration filed by another;
- (13) failure to establish timely compliance with peer review pursuant to K.S.A. 1-501, and amendments thereto; and
- (14) any conduct reflecting adversely on a person's fitness to practice certified public accountancy.
- (b) In lieu of or in addition to any remedy specifically provided in subsection (a), the board may require of a permit holder satisfactory completion of such continuing education programs as the board may specify.
- (c) All administrative proceedings pursuant to this section shall be conducted in accordance with the provisions of the Kansas administrative procedure act and the act for judicial review and civil enforcement of agency actions.
- Sec. 9. K.S.A. 2008 Supp. 1-312 is hereby amended to read as follows: 1-312. (a) Except as provided in subsection (b), the board may deny an application to register a firm, revoke or suspend a firm's registration, censure a firm, limit the scope of practice of a firm or impose such remedial action as it deems necessary to protect the public interest, or both, and impose an administrative fine not exceeding \$2,000 \$5,000 for any one or any combination of the following causes:
- (1) Failure to meet the requirements of K.S.A. 1-308 and amendments thereto;
 - (2) fraud, dishonesty or deceit in obtaining a registration;
- (3) revocation or suspension of a firm's right to practice by the PCAOB or any state or federal agency;
- (4) dishonesty, fraud or gross negligence in the practice of certified public accountancy;
- (5) violation of any provision of chapter 1 of the Kansas Statutes Annotated and rules and regulations promulgated by the board except for a violation of a rule of professional conduct;
 - (6) willful violation of a rule of professional conduct;
 - (7) violation of any order of the board;
- (8) cancellation, revocation, suspension or refusal to renew the authority of a firm to practice certified public accountancy in any other state;
- (9) conviction of any felony, or of any crime an element of which is dishonesty, deceit or fraud, under the laws of the United States, of Kansas or of any other state, if the acts involved would have constituted a crime under the laws of Kansas; or

(continued)

- (10) failure to establish timely compliance with peer review pursuant to K.S.A. 1-501 and amendments thereto;
- (b) In actions arising under peer review for reports modified for matters relating to attest services, the board may take such remedial action as it deems necessary to protect the public interest. However, the board may not limit the scope of practice of attest services of a firm or limit the scope of practice of attest services of any permit holder under K.S.A. 1-311, and amendments thereto, for failure to comply with generally accepted accounting principles, generally accepted auditing standards and other similarly recognized authoritative technical standards unless:
- (1) The firm has received at least two modified peer review reports during 12 consecutive years relating to attest services and the board finds that the firm has exhibited a course of conduct that reflects a pattern of noncompliance with applicable professional standards and practices; or

(2) the firm has failed to abide by remedial measures required by a peer review committee or the board.

- (c) Nothing in subsection (b) shall be construed to preclude the board from: Limiting the scope of practice of attest services of a firm or limiting the scope of practice of attest services of a permit holder under K.S.A. 1-311, and amendments thereto; or taking such remedial action as the board deems necessary to protect the public interest, after a the board's review of an adverse peer review report based on matters relating to attest services if the board determines that the firm failed to comply with generally accepted accounting principles, generally accepted auditing standards and other similarly recognized authoritative technical standards.
- (d) After considering AICPA standards on peer review, the board may define, by rules and regulations, the terms "modified" and "adverse."
- (e) At the time of suspension or revocation of a firm's registration, the board may suspend or revoke the permit to practice of a member, shareholder or partner of a firm if the permit holder is the only Kansas member, shareholder or partner of the firm. The permit shall be reinstated upon reinstatement of the firm's regis-
- (f) All administrative proceedings pursuant to this section shall be conducted in accordance with the provisions of the Kansas administrative procedure act and the act for judicial review and civil enforcement of agency actions.
- (g) The board shall not have the power to assess fines under this section if a fine has been assessed for the same or similar violation under the provisions of subsection (a) of K.S.A. 1-311 and amendments thereto.
- Sec. 10. K.S.A. 1-315 is hereby amended to read as follows: 1-315. The board may reissue the Kansas certificate of any person whose Kansas certificate has been revoked, or may permit the reregistration of any firm whose registration has been revoked, may reinstate the practice privilege of any out-of-state certified public accountant whose privileges had been revoked or may reissue or modify the suspension of any permit to practice as a certified public accountant which has been revoked or suspended.
- Sec. 11. K.S.A. 2008 Supp. 1-316 is hereby amended to read as follows: 1-316. (a) It is unlawful for any person to practice certified public accountancy unless the person holds a Kansas certificate and a valid permit to practice issued by the board pursuant to K.S.A. 1-310, and amendments thereto, or is entitled to practice pursuant to K.S.A 1-322 and amendments thereto.
- (b) It is unlawful for any firm to practice certified public accountancy as a certified public accounting firm or CPA firm unless the firm is registered with the board pursuant to K.S.A. 1-308, and amendments thereto, or meets the requirements to be exempt from such
- (c) It is unlawful for any person, except the holder of a valid certificate or practice privilege pursuant to K.S.A. 1-322, and amendments thereto, to use or assume the title "certified public accountant" or to use the abbreviation CPA or any other title, designation, words, letters, abbreviation, sign, card or device likely to be confused with "certified public accountant." The use of the term "public accountant" without the word "certified" shall not be interpreted as implying that one is a certified public accountant.
- (d) Except as provided by this subsection, no person holding a permit or practice privilege or a firm holding a registration under this act or meeting the requirements to be exempt from such registration

- shall use a professional or firm name or designation that is misleading as to: (1) The legal form of the firm; (2) the persons who are partners, officers, members, managers or shareholders of the firm; or (3) any other matter. The names of one or more former partners, members or shareholders may be included in the name of a firm or its successor unless the firm becomes a sole proprietorship because of the death or withdrawal of all other partners, officers, members or shareholders. The use of a fictitious name by a firm is permissible if the fictitious name is registered with the board and is not otherwise misleading. The name of a firm may not include the name of an individual who is neither a present nor a past partner, member or shareholder of the firm or its predecessor. The name of the firm may not include the name of an individual who is not a certified public accountant.
- (e) It is unlawful for any person, except the holder of a Kansas permit to practice or practice privilege pursuant to K.S.A. 1-322, and amendments thereto, or a valid Kansas firm registration, to issue a report with regard to any attest or compilation service that references the AICPA or the PCAOB, or both or compilation service under standards adopted by the board. A reference in a report to auditing standards generally accepted in the United States of America is deemed to be a reference to standards adopted by the board. The practice of public accountancy by persons not required to hold a permit to practice, including public accountants, is not prohibited or regulated by the provisions of this act, except for the provisions of this section, K.S.A. 1-308, 1-318 and 1-319, and amendments thereto. The title "enrolled agent" may only be used by individuals so designated by the federal internal revenue service.
- Any person who violates any provision of this section shall be guilty of a misdemeanor, and upon conviction thereof, shall be subject to a fine of not more than \$1,000 \$5,000, or to imprisonment for not more than one year, or by both such fine and imprisonment.
- Sec. 12. K.S.A. 2008 Supp. 1-321 is hereby amended to read as follows: 1-321. When used in chapter 1 of the Kansas Statutes Annotated, and amendments thereto, the following terms shall have the meanings indicated:
- "Actively participate" means participation that is continuous as one's primary occupation.
- (b) "Affiliated entity" means one that provides services to the CPA firm or provides services to the public that are complementary
- to those provided by the CPA firm.

 (c) "AICPA" means the American institute of certified public accountants.
- (d) "Attest" means providing the following financial statement 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.
- (e) "Board" means the Kansas board of accountancy established under K.S.A. 1-201 and amendments thereto.
- "Certificate" means a certificate as a certified public accountant issued under K.S.A. 1-302 and amendments thereto, or a certificate as a certified public accountant issued after examination under the law of any other state.
- "Client" means a person or entity that agrees with a permit
- holder to receive any professional service.

 (h) "Compilation" means providing a service to be performed in accordance with the statements on standards for accounting and review services (SSARS) or performed in accordance with the statements on standards for attestation engagements (SSAE) that is presented or the statements on standards for attestation engagements (SSAE) the objective of which is to present in the form of financial statements or, information that is the representation of management or owners, or both, without undertaking to express any assurance on the statements.

- "Directed" means the location to which the engagement letter is sent.
- "Equity capital" means (1) capital stock, capital accounts, (j) capital contributions or undistributed earnings of a registered firm as referred to in K.S.A. 1-308 and amendments thereto; and (2) loans and advances to a registered firm made or held by its owners. "Equity capital" does not include an interest in bonuses, profit sharing plans, defined benefit plans or loans to a registered firm from banks, financial institutions or other third parties that do not

- actively participate in such registered firm.

 (i) (k) "Firm" means:

 (1) An individual who operates as a sole practitioner and who issues reports subject to peer review; or
- (2) any business organization including, but not limited to, a general partnership, limited liability partnership, general corporation, professional corporation or limited liability company.

(k) (l) "Good moral character" means lack of a history of pro-

- fessional dishonesty or other felonious acts.
 (1) (m) "Home office" means the location specified by the client as the address to which a service described in subsection (d) of K.S.A. 1-322,
- and amendments thereto, is directed.

 (n) "Active license" means a certificate or a permit to practice issued by another state that is currently in force and authorizes the holder to practice certified public accountancy.
- "Licensee" means the holder of a certificate or a permit to practice issued by this state or another state.
- "Manager" means a manager of a limited liability com-(n) (p) pany.
- "Member" means a member of a limited liability com-(o) (q) pany.
- $\frac{\dot{(p)}}{(p)}$ (r) "NASBA" means the national association of state boards of accountancy.
 - $\frac{(q)}{(s)}$ "Nonattest" means providing the following services:
- (1) The preparation of tax returns and providing advice on tax matters;
 - the preparation of any compilation;
- (3) management advisory, consulting, litigation support and assurance services, except for attest services;
 - (4) financial planning; and
 - (5)valuation services; and
- any other financial service not included in the statements on auditing standards, the statements on standards for accounting and review services, the standards for attestation engagements as developed by the American institute of certified public accountants or as defined by the board.
- (r) (t) "PCÁOB" means the public company accounting oversight board created by the Sarbanes-Oxley act of 2002.
- (s) (u) "Practice of certified public accountancy" means performing or offering to perform attest or nonattest services for the public while using the designation "certified public accountant" or CPA in conjunction with such services.
- (t) (v) "Practice of public accountancy" means performing or offering to perform attest or nonattest services for the public by a person not required to have a permit to practice or a firm not re-
- quired to register with the board.

 (u) (w) "Principal place of business" means the office location designated by the licensee for purposes of substantial equivalency and reciprocity.
- (x) "Professional" means arising out of or related to the specialized knowledge or skills associated with CPAs.
- (v) (y) "Report," when used with reference to financial statements, means an opinion, report or other form of language that states or implies assurance as the reliability of any financial statements and that also includes or is accompanied by any statement or implication that the person or firm issuing it has special knowledge or competence in accounting or auditing. Such a statement or implication of special knowledge or competence may arise from use, by the issuer of the report, of names or titles indicating that the person or firm is an accountant or auditor or from the language of the report itself. The term report includes any form of language which disclaims an opinion when such form of language is conventionally understood to imply any positive assurance as to the reliability of the financial statements referred to or special competence on the part of the person or firm issuing such language; and it includes any other form of language that is conventionally

understood to imply such assurance or such special knowledge or competence.

- $\frac{\hat{\mathbf{w}}}{(z)}$ "Rule" means any rule or regulation adopted by the board.
- (x) (aa) "State" means any state of the United States, the District of Columbia, Puerto Rico, the U.S. Virgin Islands and Guam; except that "this state" means the state of Kansas.
- (y) (bb) "Substantial equivalency" is a determination by the board of accountancy or its designee that the education, examination and experience requirements contained in the statutes and administrative rules of another jurisdiction are comparable to, or exceed the education, examination and experience requirements contained in the uniform accountancy act or that an individual CPA's education, examination and experience qualifications are comparable to or exceed the education, examination and experience requirements contained in the uniform accountancy act. In ascertaining substantial equivalency as used in this act, the board shall take into account the qualifications without regard to the sequence in which experience, education or examination requirements were attained.

(z) (cc) "Uniform accountancy act" means model legislation issued by the AICPA and NASBA in existence on July 1, 2000 2007.

- Sec. 13. K.S.A. 1-322 is hereby amended to read as follows: 1-322. (a) (1) An individual whose principal place of business is not in this state having an active license to practice certified public accountancy from any state which the NASBA national qualification appraisal service, or similar organization approved by the board, board or its designee has verified to be in substantial equivalence with the CPA licensure requirements of the uniform accountancy act may shall be presumed to have qualifications substantially equivalent to this state's requirements and may 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 registration issued under K.S.A. 1-308 and amendments thereto; or
- (2) an individual whose principal place of business is not in this state having an active license to practice certified public accountancy from any state which the NASBA national qualification appraisal service, or similar organization approved by the board, board or its designee has not verified to be in substantial equivalency with the CPA licensure requirements of the uniform accountancy act may shall be presumed to have qualifications substantially equivalent to this state's requirements and may be granted 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 registration issued under K.S.A. 1-308 and amendments thereto, if such individual obtains from the NASBA national qualification appraisal service, or similar organization approved by the board, verification that such individual's CPA qualifications are substantially equivalent to the CPA licensure requirements of the uniform accountancy act. Any person meeting the requirements set forth in this section who is denied the right to practice in this state under this section shall have the opportunity to be heard pursuant to the Kansas administrative procedures act if such individuals certified public accountancy qualifications are substantially equivalent to the following requirements:
- (A) Have at least 150 semester hours of college education, including a baccalaureate or higher academic degree, with a concentration in accounting as defined by the home licensing jurisdiction, from a college or

(B) obtains credit for passing each of the four test sections of the uniform certified public accountant examination; and

(C) possess at least one year of experience including service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which were verified by a certified public accountant holding an active license to practice.

Any individual who has passed the uniform certified public accountant examination and holds a valid license to practice certified public accountancy issued by another state prior to January 1, 2012, may be exempt from the education requirement in subparagraph (A) of paragraph (2) of subsection (a) for the purposes of this section.

(b) Individuals seeking to practice certified public accountancy in Kansas pursuant to subsection (a) shall notify the board prior to commencing practice in this state. Such individuals shall have a reasonable amount of time from the date of such notification to the

board to complete an application of notification provided by the board and shall renew such notification on a biennial basis. The board may enact rules and regulations governing notification and renewal. Individuals entering the state to provide attest services under this section shall be required to provide proof of having a peer review in accordance with K.S.A. 1-501 and amendments thereto, or similar requirements as approved by the board. Notwithstanding any other provision of law, an individual who offers or renders professional services on or after November 1, 2009, whether in person, by mail, telephone or electronic means, and possesses the qualifications set forth in paragraph (1) or (2) of subsection (a) shall be granted practice privileges in this state and no notice, fee or other submission shall be provided by any such individual. Permits issued pursuant to this section prior to November 1, 2009, shall continue in effect until the expiration date of the permit.

- (c) The board may charge a fee for such notification and a renewal of such notification pursuant to K.S.A. 1-301 and amendments thereto.
- (d) Any licensee of another state exercising the privilege afforded under subsection (a) (b) and the firm which employs that licensee hereby simultaneously consent, as a condition of the grant of this privilege:
- (1) Consents To the personal and subject matter jurisdiction of this board, and;
- (2) to the appointment of the state regulatory body that initially issued the licensee's certificate which issued their licenses as the agent upon whom process may be served in any action or proceeding by the Kansas board against the licensee; and
- -(2) (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) agrees to comply with this act and the board's rules and regulations.
- (e) An individual who has been granted practice privileges under this section who, for any client having its home office 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 which has registered pursuant to K.S.A. 1-308, and amendments thereto.
- (f) 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.
- (g) 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 may shall investigate any complaint made by the board of accountancy of another state.
- Sec. 14. K.S.A. 2008 Supp. 1-501 is hereby amended to read as follows: 1-501. (a) The board may require as a condition for renewal of a firm registration that a firm that provides attest services undergo a peer review and submit evidence of such so that the board may determine the degree of the firm's compliance with generally accepted accounting principles, generally accepted auditing standards and other similarly recognized authoritative technical standards. The reviews shall occur at least once every three years with the cost of such review to be borne by the firm.
- (b) Upon the issuance of the first report subject to peer review, a firm shall immediately notify the board on a form provided by the board; register as a firm in compliance with K.S.A. 1-308, and amendments thereto; and provide a peer review letter of completion to the board within 18 months after the date on which the report subject to peer review was issued.
- (b) (c) A firm's completion of a peer review program endorsed or supported by the AICPA or other substantially similar programs

shall satisfy the requirements of this section. The board shall provide for oversight of these programs by adoption of rules and regulations.

(c) (d) A firm at the time of application, may request in writing upon forms provided by the board, a waiver from the review requirement. The board may grant a waiver if the firm does not perform or has not performed any attest services during the twelvemonth period preceding the date of application or for good cause as determined by the board.

A firm granted a waiver on the basis that the firm does not perform or intend to perform attest services shall immediately notify the board if the firm engages in such practice and thus becomes subject to the review.

- $\frac{4}{4}$ (e) Except as provided by K.S.A. 60-437, and amendments thereto, and subsections (e) and (g) of this section, any reports, statements, memoranda, transcripts, findings, records, or working papers prepared and any opinions formulated, in connection with any peer review shall be privileged and shall not be subject to discovery, subpoena or other means of legal compulsion for their release to any person or entity or be admissible in evidence in any judicial or administrative proceeding, except that such privilege shall not exist when the material in question is involved in a dispute between a reviewer and the person or firm being reviewed.
- (e) (f) Nothing in subsection (d) shall limit the authority of the board to require a person whose work is the subject of a peer review or a firm to provide a copy of an adverse or modified peer review report and any responses to report deficiencies from the person or firm and any document identifying follow-up requirements for the purpose of determining the person's or firm's compliance with generally accepted accounting principles, generally accepted auditing standards and other similarly recognized authoritative technical standards, provided however, the board may not request or require a person or firm subject to a peer review to provide a peer review report or any other document contained in this section unless the peer review report has been accepted by a report acceptance committee under the peer review program after December 31, 2001.
- (f) (g) After considering AICPA standards on peer review, the board may define, by rules and regulations, the terms "modified" and "adverse."
- (g) (h) In any proceeding before the board in which discussion or admission into evidence of peer review report documents identified in subsection (e) is proposed, the board or presiding officer shall conduct that portion of the proceeding in closed session. In closing a portion of such proceeding, the board or presiding officer may exclude any person from the proceeding except the person whose work is the subject of peer review, members of the permit holder's firm, the attorneys representing the parties, the board's attorneys, necessary witnesses and a court reporter. The board or presiding officer shall make the portions of the agency record in which such documents are disclosed subject to a protective order prohibiting further disclosure. Documents that are privileged under subsection (d) and that are considered during a closed proceeding shall not be subject to discovery, subpoena or other means of legal compulsion for their release to any person or entity. No person in attendance at a closed portion of such proceeding shall at a subsequent civil, criminal or administrative hearing, be required to testify regarding the existence or content of a document privileged under subsection (d) which was disclosed in a closed portion of a proceeding, nor shall such testimony be admitted into evidence in any subsequent civil, criminal or administrative hearing. All other evidence shall be presented as part of the proceeding in an open meeting. Offering any testimony or records in the open portion of a proceeding shall not be deemed a waiver of the peer review privilege created in subsection (d).
- (h) (i) No person who participates in the conduct of any peer review within the scope of this section shall be liable in damages to any person for any action taken or recommendation made in connection with the peer review process.
- Sec. 15. K.S.A. 1-307, 1-315 and 1-322 and K.S.A. 2008 Supp. 1-301, 1-302b, 1-308, 1-310, 1-311, 1-312, 1-316, 1-321 and 1-501 are hereby repealed.
- Sec. 16. This act shall take effect and be in force from and after its publication in the Kansas register.

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49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-28 49-45-29 49-45-29b	Amended Amended Amended Amended Amended Amended Amended New	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1467	74-4-7 74-4-8 74-4-9 74-4-10	Amended Amended Amended Amended AGENCY 81: OFFIC	V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627	92-12-140 through 92-12-145 92-19-70 92-26-1	New Revoked Amended	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-28 49-45-29 49-45-31	Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1467	74-4-7 74-4-8 74-4-9 74-4-10 SI Reg. No. 81-3-2	Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMM	V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 EE OF THE HISSIONER	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-28-4	New Revoked Amended Amended	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-28 49-45-29 49-45-29b	Amended Amended Amended Amended Amended Amended Amended New	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1467	74-4-7 74-4-8 74-4-9 74-4-10 Si Reg. No. 81-3-2 81-5-7	Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMM Action Amended Amended	V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 EE OF THE HISSIONER Register V. 27, p. 1801 V. 27, p. 1156	92-12-140 through 92-12-145 92-19-70 92-26-1 92-28-1 through 92-28-4 92-52-14	New Revoked Amended Amended New New	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-28 49-45-29 49-45-31 49-45-31	Amended Amended Amended Amended Amended Amended New Amended Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1467	74-4-7 74-4-8 74-4-9 74-4-10 SI Reg. No. 81-3-2 81-5-7 81-7-2	Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMM Action Amended Amended Amended Amended	V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 EE OF THE HISSIONER Register V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156	92-12-140 through 92-12-145 92-19-70 92-26-1 92-28-1 through 92-28-4 92-52-14 92-52-15	New Revoked Amended Amended New New New	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-28 49-45-29 49-45-31 49-45-31 49-45-35 49-45-37	Amended Amended Amended Amended Amended Amended New Amended Amended Amended Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1467	74-4-7 74-4-8 74-4-9 74-4-10 SI Reg. No. 81-3-2 81-5-7 81-7-2 81-14-1	Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMM Action Amended Amended Amended Amended Amended Amended	V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 EE OF THE MISSIONER Register V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157	92-12-140 through 92-12-145 92-19-70 92-26-1 92-28-1 through 92-28-4 92-52-14 92-52-15 92-52-16	New Revoked Amended Amended New New New New	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-28 49-45-29 49-45-31 49-45-31 49-45-37 AGI	Amended Amended Amended Amended Amended Amended New Amended Amended Amended Amended	V. 27, p. 1466 V. 27, p. 1467	74-4-7 74-4-8 74-4-9 74-4-10 SI Reg. No. 81-3-2 81-5-7 81-7-2 81-14-1 81-14-2	Amended Amended Amended Amended AGENCY 81: OFFICECURITIES COMM Action Amended Amended Amended Amended Amended Amended Amended	V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1801	92-12-140 through 92-12-145 92-19-70 92-26-1 92-28-1 through 92-28-4 92-52-14 92-52-15 92-52-16	New Revoked Amended Amended New New New	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-28 49-45-29 49-45-31 49-45-31 49-45-37 AGI Reg. No.	Amended Amended Amended Amended Amended Amended New Amended Amended Amended Amended Amended Amended	V. 27, p. 1466 V. 27, p. 1467 Register	74-4-7 74-4-8 74-4-9 74-4-10 SI Reg. No. 81-3-2 81-5-7 81-7-2 81-14-1	Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMM Action Amended Amended Amended Amended Amended Amended	V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 EE OF THE MISSIONER Register V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157	92-12-140 through 92-12-145 92-19-70 92-26-1 92-28-1 through 92-28-4 92-52-14 92-52-15 92-52-16	New Revoked Amended Amended New New New New	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-28 49-45-29 49-45-31 49-45-35 49-45-37 AGI Reg. No. 60-1-103	Amended ENCY 60: BOARI Action	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1603	74-4-7 74-4-8 74-4-9 74-4-10 85I Reg. No. 81-3-2 81-5-7 81-7-2 81-14-1 81-14-2 81-14-5 81-14-9	Amended Amended Amended Amended AGENCY 81: OFFICECURITIES COMM Action Amended	V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 CE OF THE HISSIONER Register V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1801 V. 27, p. 1159 V. 27, p. 1163	92-12-140 through 92-12-145 92-19-70 92-26-1 92-28-1 through 92-28-4 92-52-14 92-52-15 92-52-16 AGEN	New Revoked Amended Amended New New New New New New New	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215 F TAX APPEALS
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-29 49-45-29 49-45-31 49-45-35 49-45-37 AGI Reg. No. 60-1-103 60-1-104	Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603	74-4-7 74-4-8 74-4-9 74-4-10 85I Reg. No. 81-3-2 81-5-7 81-7-2 81-14-1 81-14-2 81-14-5 81-14-9	Amended Amended Amended Amended AGENCY 81: OFFICECURITIES COMIN Action Amended	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1801 V. 27, p. 1159 V. 27, p. 1159 V. 27, p. 1163 DRPORATION	92-12-140 through 92-12-145 92-19-70 92-26-1 92-28-1 through 92-28-4 92-52-14 92-52-15 92-52-16 AGEN Reg. No.	New Revoked Amended Amended New New New New New New Action	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215 F TAX APPEALS Register
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-29 49-45-29 49-45-31 49-45-37 AGI Reg. No. 60-1-103 60-1-104 60-2-101	Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1604	74-4-7 74-4-8 74-4-9 74-4-10 81-3-2 81-5-7 81-7-2 81-14-1 81-14-5 81-14-9 AGE	Amended Amended Amended Amended AGENCY 81: OFFICE CURITIES COMM Action Amended	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 EE OF THE HISSIONER Register V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1801 V. 27, p. 1159 V. 27, p. 1163 DRPORATION ON	92-12-140 through 92-12-145 92-19-70 92-26-1 92-28-1 through 92-28-4 92-52-14 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5	New Revoked Amended Amended New New New New New New New	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215 F TAX APPEALS
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-29 49-45-29 49-45-31 49-45-35 49-45-37 AGI Reg. No. 60-1-103 60-1-104	Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1604 V. 27, p. 1604 V. 27, p. 1605, 1670	74-4-7 74-4-8 74-4-9 74-4-10 81-3-2 81-5-7 81-7-2 81-14-1 81-14-5 81-14-9 AGE Reg. No.	Amended Amended Amended Amended AGENCY 81: OFFICE CURITIES COMM Action Amended Action	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 EE OF THE HISSIONER Register V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1801 V. 27, p. 1159 V. 27, p. 1163 DRPORATION ON Register	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-28-4 92-52-14 92-52-15 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5 94-2-1	New Revoked Amended Amended New New New New New New Action	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215 F TAX APPEALS Register
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-29 49-45-29 49-45-31 49-45-34 49-45-37 AGI Reg. No. 60-1-103 60-1-104 60-2-101 60-2-102	Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1604	74-4-7 74-4-8 74-4-9 74-4-10 SI Reg. No. 81-3-2 81-5-7 81-7-2 81-14-1 81-14-2 81-14-5 81-14-9 AGE Reg. No. 82-3-107	Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMM Action Amended NCY 82: STATE CO COMMISSION Action	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1159 V. 27, p. 1163 DRPORATION ON Register V. 27, p. 1518	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-28-4 92-52-14 92-52-15 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5 94-2-1 through	New Revoked Amended Amended New New New New New Action Amended (T)	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215 FTAX APPEALS Register V. 27, p.1091-1093
49-45-6 49-45-7 49-45-8 49-45-20 49-45-28 49-45-29 49-45-31 49-45-35 49-45-37 AGI Reg. No. 60-1-103 60-1-104 60-2-101 60-2-102 60-2-105 60-2-106	Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1604 V. 27, p. 1605, 1670 V. 28, p. 197 V. 28, p. 197	74-4-7 74-4-8 74-4-9 74-4-10 81-3-2 81-5-7 81-7-2 81-14-1 81-14-5 81-14-9 AGE Reg. No.	Amended Amended Amended Amended AGENCY 81: OFFICE CURITIES COMM Action Amended Action	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1801 V. 27, p. 1159 V. 27, p. 1163 DRPORATION ON Register V. 27, p. 1518 V. 27, p. 1518 V. 27, p. 1518	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-28-4 92-52-15 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5 94-2-1 through	New Revoked Amended Amended New New New New New New Action	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215 F TAX APPEALS Register
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-29 49-45-29 49-45-31 49-45-34 49-45-37 AGI Reg. No. 60-1-103 60-1-104 60-2-101 60-2-102 60-2-104 60-2-105 60-2-106 60-2-107	Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1604 V. 27, p. 1605, 1670 V. 27, p. 1606 V. 28, p. 197 V. 28, p. 197 V. 28, p. 197 V. 27, p. 1606	74-4-7 74-4-8 74-4-9 74-4-10 SI Reg. No. 81-3-2 81-5-7 81-7-2 81-14-1 81-14-2 81-14-5 81-14-9 AGE Reg. No. 82-3-107 82-3-108	Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMN Action Amended	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1159 V. 27, p. 1163 DRPORATION ON Register V. 27, p. 1518	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-28-4 92-52-14 92-52-15 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5 94-2-1 through	New Revoked Amended Amended New New New New New Action Amended (T)	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215 FTAX APPEALS Register V. 27, p.1091-1093
49-45-6 49-45-7 49-45-8 49-45-20 49-45-28 49-45-29 49-45-31 49-45-31 49-45-37 AGI Reg. No. 60-1-103 60-1-104 60-2-101 60-2-102 60-2-102 60-2-105 60-2-106 60-2-107 60-2-107 60-2-108	Amended Amended Amended Amended Amended Amended Amended New Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1605 Register V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1604 V. 27, p. 1604 V. 28, p. 197 V. 28, p. 197 V. 28, p. 197 V. 27, p. 1606	74-4-7 74-4-8 74-4-9 74-4-10 81 Reg. No. 81-3-2 81-5-7 81-7-2 81-14-1 81-14-5 81-14-9 AGE Reg. No. 82-3-107 82-3-108 82-3-111 82-3-135a 82-3-135b	Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMM Action Amended	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1159 V. 27, p. 1163 DRPORATION ON Register V. 27, p. 1518 V. 27, p. 1518 V. 27, p. 1519 V. 27, p. 1520 V. 27, p. 1521 V. 27, p. 1521	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-28-4 92-52-15 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5 94-2-1 through 94-2-5 94-2-1	New Revoked Amended Amended New New New New New Action Amended (T)	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215 FTAX APPEALS Register V. 27, p.1091-1093
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-28 49-45-29 49-45-31 49-45-37 AGI Reg. No. 60-1-103 60-1-104 60-2-101 60-2-102 60-2-104 60-2-105 60-2-106 60-2-107 60-2-108 60-3-106	Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1605 V. 27, p. 1605 V. 28, p. 197 V. 28, p. 197 V. 28, p. 197 V. 27, p. 1606	74-4-7 74-4-8 74-4-9 74-4-10 SI Reg. No. 81-3-2 81-5-7 81-7-2 81-14-1 81-14-2 81-14-5 81-14-9 AGE Reg. No. 82-3-107 82-3-108 82-3-111 82-3-135a 82-3-135b 82-3-138	Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMM Action Amended	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1159 V. 27, p. 1163 DRPORATION ON Register V. 27, p. 1518 V. 27, p. 1518 V. 27, p. 1519 V. 27, p. 1520 V. 27, p. 1521 V. 27, p. 1521 V. 27, p. 1521	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-28-4 92-52-14 92-52-15 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5 94-2-1 through 94-2-5 94-2-8	New Revoked Amended Amended New New New New Action Amended (T) Amended	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215 F TAX APPEALS Register V. 27, p.1091-1093 V. 27, p.1522-1524
49-45-6 49-45-7 49-45-8 49-45-20 49-45-28 49-45-29 49-45-31 49-45-35 49-45-37 AGI Reg. No. 60-1-103 60-1-104 60-2-101 60-2-102 60-2-104 60-2-105 60-2-106 60-2-108 60-3-106 60-3-106 60-3-106	Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1460 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1604 V. 27, p. 1605, 1670 V. 28, p. 197 V. 28, p. 197 V. 28, p. 197 V. 27, p. 1606 V. 27, p. 1606 V. 27, p. 1606 V. 27, p. 1607 V. 27, p. 1607 V. 27, p. 1607 V. 27, p. 1607 V. 27, p. 1608	74-4-7 74-4-8 74-4-9 74-4-10 SI Reg. No. 81-3-2 81-5-7 81-7-2 81-14-1 81-14-2 81-14-5 81-14-9 AGE Reg. No. 82-3-107 82-3-108 82-3-111 82-3-135a 82-3-135b 82-3-135b 82-3-135b 82-3-402	Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMN Action Amended	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1163 V. 27, p. 1163 DRPORATION ON Register V. 27, p. 1518 V. 27, p. 1519 V. 27, p. 1520 V. 27, p. 1521	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-25-14 92-52-15 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5 94-2-1 through 94-2-5 94-2-8 through	New Revoked Amended Amended New New New New Stern New Action Amended (T) Amended Amended (T)	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215 F TAX APPEALS Register V. 27, p.1091-1093 V. 27, p.1522-1524 V. 27, p. 1093-1095
49-45-6 49-45-7 49-45-8 49-45-9 49-45-28 49-45-29 49-45-29 49-45-31 49-45-37 AGI Reg. No. 60-1-103 60-1-104 60-2-101 60-2-102 60-2-105 60-2-106 60-2-107 60-2-108 60-3-106a 60-3-113	Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1604 V. 27, p. 1605, 1670 V. 27, p. 1605, 1670 V. 28, p. 197 V. 28, p. 197 V. 28, p. 197 V. 27, p. 1606 V. 27, p. 1607 V. 27, p. 1607 V. 27, p. 1607 V. 27, p. 1608 V. 27, p. 1608	74-4-7 74-4-8 74-4-9 74-4-10 SI Reg. No. 81-3-2 81-5-7 81-7-2 81-14-1 81-14-2 81-14-5 81-14-9 AGE Reg. No. 82-3-107 82-3-108 82-3-111 82-3-135a 82-3-135b 82-3-135b 82-3-138 82-3-402 82-4-30a	Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMN Action Amended	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1163 V. 27, p. 1163 DRPORATION ON Register V. 27, p. 1518 V. 27, p. 1519 V. 27, p. 1520 V. 27, p. 1521	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-28-4 92-52-14 92-52-15 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5 94-2-1 through 94-2-5 94-2-8 through 94-2-16 94-2-8 through 94-2-16	New Revoked Amended Amended New New New New Action Amended (T) Amended Amended (T) Amended	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215 F TAX APPEALS Register V. 27, p.1991-1093 V. 27, p.1522-1524 V. 27, p. 1093-1095 V. 27, p. 1524-1526
49-45-6 49-45-7 49-45-8 49-45-20 49-45-28 49-45-29 49-45-31 49-45-35 49-45-37 AGI Reg. No. 60-1-103 60-1-104 60-2-101 60-2-102 60-2-104 60-2-105 60-2-106 60-2-108 60-3-106 60-3-106 60-3-106	Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1460 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1604 V. 27, p. 1605, 1670 V. 28, p. 197 V. 28, p. 197 V. 28, p. 197 V. 27, p. 1606 V. 27, p. 1606 V. 27, p. 1606 V. 27, p. 1607 V. 27, p. 1607 V. 27, p. 1607 V. 27, p. 1607 V. 27, p. 1608	74-4-7 74-4-8 74-4-9 74-4-10 SI Reg. No. 81-3-2 81-5-7 81-7-2 81-14-1 81-14-2 81-14-5 81-14-9 AGE Reg. No. 82-3-107 82-3-108 82-3-111 82-3-135a 82-3-135b 82-3-135b 82-3-138 82-3-402 82-4-30a	Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMM Action Amended	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1163 V. 27, p. 1163 DRPORATION ON Register V. 27, p. 1518 V. 27, p. 1519 V. 27, p. 1520 V. 27, p. 1521	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-28-4 92-52-14 92-52-15 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5 94-2-1 through 94-2-5 94-2-8 through 94-2-16 94-2-19	New Revoked Amended Amended New New New New New ICY 94: COURT OF Action Amended (T) Amended Amended (T)	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 171 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215 FTAX APPEALS Register V. 27, p. 1091-1093 V. 27, p. 1522-1524 V. 27, p. 1093-1095 V. 27, p. 1524-1526 V. 27, p. 1095
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-28 49-45-29 49-45-31 49-45-31 49-45-37 AGI Reg. No. 60-1-103 60-1-104 60-2-101 60-2-102 60-2-104 60-2-105 60-2-106 60-3-106 60-3-106a 60-3-113 60-3-114 60-7-111 60-9-105	Amended New New New Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1604 V. 27, p. 1605, 1670 V. 27, p. 1606 V. 28, p. 197 V. 28, p. 197 V. 28, p. 197 V. 27, p. 1607 V. 27, p. 1608 V. 27, p. 1609 V. 28, p. 197	74-4-7 74-4-8 74-4-9 74-4-10 SI Reg. No. 81-3-2 81-5-7 81-7-2 81-14-1 81-14-2 81-14-5 81-14-9 AGE Reg. No. 82-3-107 82-3-108 82-3-111 82-3-135a 82-3-135b 82-3-135b 82-3-138 82-3-402 82-4-30a	Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMN Action Amended	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1163 V. 27, p. 1163 DRPORATION ON Register V. 27, p. 1518 V. 27, p. 1519 V. 27, p. 1520 V. 27, p. 1521	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-28-4 92-52-14 92-52-15 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5 94-2-1 through 94-2-5 94-2-8 through 94-2-16 94-2-8 through 94-2-16	New Revoked Amended Amended New New New New Action Amended (T) Amended Amended (T) Amended	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215 F TAX APPEALS Register V. 27, p.1991-1093 V. 27, p.1522-1524 V. 27, p. 1093-1095 V. 27, p. 1524-1526
49-45-6 49-45-7 49-45-8 49-45-20 49-45-28 49-45-29 49-45-29 49-45-31 49-45-37 AGI Reg. No. 60-1-103 60-1-104 60-2-101 60-2-102 60-2-104 60-2-105 60-2-106 60-3-106	Amended New New New Amended Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1604 V. 27, p. 1605, 1670 V. 28, p. 197 V. 28, p. 197 V. 27, p. 1606 V. 27, p. 1606 V. 27, p. 1607 V. 27, p. 1607 V. 27, p. 1608 V. 27, p. 1609 V. 28, p. 197	74-4-7 74-4-8 74-4-9 74-4-10 81-3-2 81-5-7 81-7-2 81-14-1 81-14-2 81-14-5 81-14-9 AGE Reg. No. 82-3-107 82-3-108 82-3-135b 82-3-135b 82-3-135b 82-3-138 82-3-402 82-4-30a AGENC Reg. No. 86-3-19	Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMN Action Amended	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1159 V. 27, p. 1163 DRPORATION ON Register V. 27, p. 1518 V. 27, p. 1519 V. 27, p. 1520 V. 27, p. 1521	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-28-4 92-52-14 92-52-15 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5 94-2-1 through 94-2-5 94-2-8 through 94-2-16 94-2-8 through 94-2-16 94-2-19 94-2-10 94-2-20	New Revoked Amended Amended New New New New ICY 94: COURT OF Action Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215 F TAX APPEALS Register V. 27, p.1522-1524 V. 27, p. 1093-1095 V. 27, p. 1524-1526 V. 27, p. 1527 V. 27, p. 1527 V. 27, p. 1996 V. 27, p. 1527
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-28 49-45-29 49-45-31 49-45-35 49-45-37 AGI Reg. No. 60-1-103 60-1-104 60-2-102 60-2-104 60-2-105 60-2-108 60-3-106 60-3-106 60-3-106 60-3-106 60-3-113 60-3-114 60-7-111 60-9-105 60-9-107 60-13-103	Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1607 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1604 V. 27, p. 1605 V. 27, p. 1606 V. 28, p. 197 V. 28, p. 197 V. 27, p. 1606 V. 27, p. 1607 V. 27, p. 1607 V. 27, p. 1608 V. 27, p. 1608 V. 27, p. 1608 V. 27, p. 1609 V. 28, p. 197 V. 28, p. 197 V. 28, p. 197 V. 28, p. 190 V. 28, p. 197 V. 28, p. 197 V. 28, p. 197 V. 28, p. 198	74-4-7 74-4-8 74-4-9 74-4-10 81-3-2 81-5-7 81-7-2 81-14-1 81-14-2 81-14-5 81-14-9 AGE Reg. No. 82-3-107 82-3-108 82-3-135a	Amended Amended Amended Amended Amended AGENCY 81: OFFICE CURITIES COMM Action Amended Y 86: REAL ESTAT Action Amended (T) Amended	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1159 V. 27, p. 1163 DRPORATION ON Register V. 27, p. 1518 V. 27, p. 1518 V. 27, p. 1519 V. 27, p. 1520 V. 27, p. 1521	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-28-4 92-52-14 92-52-15 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5 94-2-1 through 94-2-5 94-2-8 through 94-2-16 94-2-8 through 94-2-16 94-2-9 94-2-20 94-2-20	New Revoked Amended Amended New New New New ICY 94: COURT OF Action Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T)	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 170 V. 27, p. 1214 V. 27, p. 1215 F TAX APPEALS Register V. 27, p. 1091-1093 V. 27, p. 1522-1524 V. 27, p. 1095 V. 27, p. 1527 V. 27, p. 1952 V. 27, p. 1952 V. 27, p. 1965 V. 27, p. 197 V. 27, p. 197 V. 27, p. 197 V. 27, p. 1982 V. 27, p. 1982 V. 27, p. 1982 V. 27, p. 1995 V. 27, p. 1996 V. 27, p. 1996 V. 27, p. 1997 V. 27, p. 1996 V. 27, p. 1996
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-29 49-45-29 49-45-31 49-45-31 49-45-37 AGI Reg. No. 60-1-103 60-1-104 60-2-102 60-2-104 60-2-105 60-2-106 60-3-106 60-3-106 60-3-106 60-3-106 60-3-113 60-3-114 60-7-111 60-9-105 60-9-107 60-13-103 60-13-104	Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1607 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1604 V. 27, p. 1606 V. 28, p. 197 V. 28, p. 197 V. 28, p. 197 V. 27, p. 1606 V. 27, p. 1606 V. 27, p. 1607 V. 27, p. 1607 V. 27, p. 1608 V. 27, p. 1609 V. 28, p. 197 V. 28, p. 198 V. 28, p. 200 V. 28, p. 200 V. 28, p. 200	74-4-7 74-4-8 74-4-9 74-4-10 81 Reg. No. 81-3-2 81-5-7 81-7-2 81-14-1 81-14-5 81-14-9 AGE Reg. No. 82-3-107 82-3-108 82-3-135 82-3-135b 82-3-135b 82-3-135b 82-3-138 82-3-4-30a AGENC Reg. No. 86-3-19 86-3-30	Amended Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMM Action Amended Y 86: REAL ESTAT Action Amended New (T)	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1159 V. 27, p. 1163 DRPORATION ON Register V. 27, p. 1518 V. 27, p. 1519 V. 27, p. 1520 V. 27, p. 1521 V. 27, p. 1520 V. 27, p. 1521 V. 27, p. 1000 TE COMMISSION Register V. 27, p. 1090 V. 27, p. 1517 V. 27, p. 1091	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-28-4 92-52-14 92-52-15 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5 94-2-1 through 94-2-5 94-2-8 through 94-2-16 94-2-8 through 94-2-19 94-2-19 94-2-19 94-2-20 94-2-21 94-2-21	New Revoked Amended Amended New New New New New ICY 94: COURT OF Action Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T)	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 170 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215 FTAX APPEALS Register V. 27, p. 1091-1093 V. 27, p. 1522-1524 V. 27, p. 1524-1526 V. 27, p. 1095 V. 27, p. 1527 V. 27, p. 1996 V. 27, p. 1527 V. 27, p. 1096 V. 27, p. 1528
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-29 49-45-29 49-45-31 49-45-31 49-45-37 AGI Reg. No. 60-1-103 60-1-104 60-2-102 60-2-104 60-2-105 60-2-106 60-3-106	Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1604 V. 27, p. 1605 V. 28, p. 197 V. 28, p. 197 V. 28, p. 197 V. 27, p. 1606 V. 27, p. 1606 V. 27, p. 1607 V. 27, p. 1608 V. 27, p. 1609 V. 28, p. 197 V. 28, p. 197 V. 28, p. 197 V. 28, p. 198 V. 28, p. 200	74-4-7 74-4-8 74-4-9 74-4-10 81-3-2 81-5-7 81-7-2 81-14-1 81-14-5 81-14-9 AGE Reg. No. 82-3-107 82-3-108 82-3-135b 82-3-135b 82-3-135b 82-3-138 82-3-402 82-4-30a AGENC Reg. No. 86-3-19 86-3-30 86-3-30	Amended Amended Amended Amended Amended AGENCY 81: OFFICE CURITIES COMM Action Amended Y 86: REAL ESTAT Action Amended New (T) New	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1159 V. 27, p. 1159 V. 27, p. 1163 DRPORATION ON Register V. 27, p. 1518 V. 27, p. 1519 V. 27, p. 1520 V. 27, p. 1521 V. 27, p. 1520 V. 27, p. 1521 V. 27, p. 1521 V. 27, p. 1521 V. 27, p. 1521 V. 27, p. 1520 V. 27, p. 1521 V. 27, p. 1090 V. 27, p. 1517 V. 27, p. 1091 V. 27, p. 1517	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-28-4 92-52-14 92-52-15 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5 94-2-1 through 94-2-16 94-2-8 through 94-2-16 94-2-19 94-2-19 94-2-20 94-2-21 94-2-21 94-3-1	New Revoked Amended Amended New New New New New ICY 94: COURT OF Action Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T)	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215 FTAX APPEALS Register V. 27, p.1091-1093 V. 27, p.1522-1524 V. 27, p. 1093-1095 V. 27, p. 1524-1526 V. 27, p. 1527 V. 27, p. 1096 V. 27, p. 1527 V. 27, p. 1096 V. 27, p. 1528
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-29 49-45-29 49-45-31 49-45-31 49-45-37 AGI Reg. No. 60-1-103 60-1-104 60-2-102 60-2-104 60-2-105 60-2-106 60-3-106 60-3-106 60-3-106 60-3-106 60-3-113 60-3-114 60-7-111 60-9-105 60-9-107 60-13-103 60-13-104	Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1607 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1604 V. 27, p. 1606 V. 28, p. 197 V. 28, p. 197 V. 28, p. 197 V. 27, p. 1606 V. 27, p. 1606 V. 27, p. 1607 V. 27, p. 1607 V. 27, p. 1608 V. 27, p. 1609 V. 28, p. 197 V. 28, p. 198 V. 28, p. 200 V. 28, p. 200 V. 28, p. 200	74-4-7 74-4-8 74-4-9 74-4-10 81-3-2 81-5-7 81-7-2 81-14-1 81-14-5 81-14-9 AGE Reg. No. 82-3-107 82-3-108 82-3-135b 82-3-135b 82-3-135b 82-3-138 82-3-402 82-4-30a AGENC Reg. No. 86-3-19 86-3-30 86-3-30	Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMM Action Amended Y 86: REAL ESTAT Action Amended (T) Amended New (T) New GENCY 91: DEPAR	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1159 V. 27, p. 1163 DRPORATION ON Register V. 27, p. 1518 V. 27, p. 1518 V. 27, p. 1519 V. 27, p. 1521 V. 27, p. 1520 V. 27, p. 1521 V. 27, p. 1090 V. 27, p. 1517 V. 27, p. 1091 V. 27, p. 1517 TIMENT OF	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-25-15 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5 94-2-1 through 94-2-16 94-2-8 through 94-2-16 94-2-19 94-2-20 94-2-20 94-2-21 94-3-1 94-3-1	New Revoked Amended Amended New New New New New ICY 94: COURT OF Action Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 171 V. 27, p. 1214 V. 27, p. 1215 F TAX APPEALS Register V. 27, p. 1091-1093 V. 27, p. 1522-1524 V. 27, p. 1995 V. 27, p. 1995 V. 27, p. 1995 V. 27, p. 1996 V. 27, p. 1527 V. 27, p. 1996 V. 27, p. 1528 V. 27, p. 1096 V. 27, p. 1528 V. 27, p. 1097 V. 27, p. 1529 V. 27, p. 1529
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-28 49-45-29 49-45-31 49-45-31 49-45-37 AGI Reg. No. 60-1-103 60-1-104 60-2-101 60-2-104 60-2-105 60-2-106 60-3-105 60-9-107 60-15-101 60-15-101 60-15-101 60-15-102 60-15-104	Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1604 V. 27, p. 1605 V. 28, p. 197 V. 28, p. 197 V. 28, p. 197 V. 27, p. 1606 V. 27, p. 1606 V. 27, p. 1607 V. 27, p. 1608 V. 27, p. 1609 V. 28, p. 197 V. 28, p. 197 V. 28, p. 197 V. 28, p. 198 V. 28, p. 200	74-4-7 74-4-8 74-4-9 74-4-10 81 Reg. No. 81-3-2 81-5-7 81-7-2 81-14-1 81-14-5 81-14-9 AGE Reg. No. 82-3-107 82-3-108 82-3-135 82-3-135 82-3-135 82-3-430 82-3-430 AGENC Reg. No. 86-3-19 86-3-30 86-3-30 AGENC AGENC AGENC Reg. No. 86-3-19 86-3-30 86-3-30	Amended Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMM Action Amended Y 86: REAL ESTAT Action Amended New (T) New GENCY 91: DEPAR EDUCATIO	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1157 V. 27, p. 1159 V. 27, p. 1163 DRPORATION ON Register V. 27, p. 1518 V. 27, p. 1519 V. 27, p. 1521 V. 27, p. 1517 V. 27, p. 1517 V. 27, p. 1517 TIMENT OF	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-28-4 92-52-14 92-52-15 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5 94-2-1 through 94-2-16 94-2-8 through 94-2-16 94-2-19 94-2-19 94-2-20 94-2-21 94-2-21 94-3-1 94-3-1 94-3-1	New Revoked Amended Amended New New New New New ICY 94: COURT OF Action Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T)	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 171 V. 27, p. 1214 V. 27, p. 1214 V. 27, p. 1215 FTAX APPEALS Register V. 27, p. 1091-1093 V. 27, p. 1522-1524 V. 27, p. 1095 V. 27, p. 1524-1526 V. 27, p. 1527 V. 27, p. 1527 V. 27, p. 1996 V. 27, p. 1527 V. 27, p. 1096 V. 27, p. 1529 V. 27, p. 1098
49-45-6 49-45-7 49-45-8 49-45-9 49-45-20 49-45-28 49-45-29 49-45-31 49-45-31 49-45-37 AGI Reg. No. 60-1-103 60-1-104 60-2-102 60-2-104 60-2-105 60-2-106 60-3-106 60	Amended	V. 27, p. 1466 V. 27, p. 1467 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1603 V. 27, p. 1604 V. 28, p. 197 V. 28, p. 197 V. 28, p. 197 V. 27, p. 1606 V. 27, p. 1606 V. 27, p. 1607 V. 27, p. 1607 V. 27, p. 1608 V. 27, p. 1609 V. 28, p. 197 V. 28, p. 197 V. 28, p. 197 V. 28, p. 198 V. 28, p. 200 V. 28, p. 200 V. 28, p. 200 V. 28, p. 201 V. 28, p. 202 FMORTUARY ARTS	74-4-7 74-4-8 74-4-9 74-4-10 81-3-2 81-5-7 81-7-2 81-14-1 81-14-5 81-14-9 AGE Reg. No. 82-3-107 82-3-108 82-3-135b 82-3-135b 82-3-135b 82-3-138 82-3-402 82-4-30a AGENC Reg. No. 86-3-19 86-3-30 86-3-30	Amended Amended Amended Amended AGENCY 81: OFFIC ECURITIES COMM Action Amended Y 86: REAL ESTAT Action Amended (T) Amended New (T) New GENCY 91: DEPAR	V. 27, p. 626 V. 27, p. 626 V. 27, p. 626 V. 27, p. 627 V. 27, p. 1801 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1156 V. 27, p. 1159 V. 27, p. 1163 DRPORATION ON Register V. 27, p. 1518 V. 27, p. 1518 V. 27, p. 1519 V. 27, p. 1521 V. 27, p. 1520 V. 27, p. 1521 V. 27, p. 1090 V. 27, p. 1517 V. 27, p. 1091 V. 27, p. 1517 TIMENT OF	92-12-140 through 92-12-145 92-19-70 92-26-1 92-26-4 92-28-1 through 92-25-15 92-52-16 AGEN Reg. No. 94-2-1 through 94-2-5 94-2-1 through 94-2-16 94-2-8 through 94-2-16 94-2-19 94-2-20 94-2-20 94-2-21 94-3-1 94-3-1	New Revoked Amended Amended New New New New New ICY 94: COURT OF Action Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended Amended (T) Amended	V. 27, p. 866, 867 V. 27, p. 868 V. 28, p. 170 V. 28, p. 170 V. 28, p. 170 V. 28, p. 113 V. 27, p. 1214 V. 27, p. 1215 FTAX APPEALS Register V. 27, p. 1091-1093 V. 27, p. 1522-1524 V. 27, p. 1524-1526 V. 27, p. 1095 V. 27, p. 1527 V. 27, p. 1528 V. 27, p. 1528 V. 27, p. 1528 V. 27, p. 1529
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