Article 12.—FEES

74-12-1. Fees. Each applicant shall submit the appropriate application form and fee as shown in the following schedule:

(a) Issuance of Kansas certificate (initial or duplicate) $ 50.00
(b) Issuance of reciprocal certificate $ 250.00
(c) Initial permit to practice as a certified public accountant:
   (1) For more than one year of a biennial period $165.00
   (2) For one year or less of a biennial period $  82.50
(d) Renewal of biennial permit to practice as a certified public accountant:
   (1) If received on or before July 1 of the renewal year in which the permit expires $165.00
   (2) If received after July 1 of the renewal year in which the permit expires $247.50
(e) Reinstatement of permit to practice as a certified public accountant whose permit has expired:
   (1) For more than one year of a biennial period $247.50
   (2) For one year or less of a biennial period $123.75
(f) Issuance of a duplicate permit $  25.00
(g) Renewal of a biennial permit to practice as a licensed municipal public accountant:
   (1) If received on or before July 1 of the odd-numbered renewal years $  50.00
   (2) If received after July 1, or for reinstatement of a permit to practice that has been expired for one or more years $  75.00
(h) Firm registration fee:
   (1) Initial registration $100.00
   (2) Annual renewal $100.00
   (3) Late renewal $150.00