1-206. Same; allocation of costs. (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 K.S.A. 2009 Supp. 1-205, 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 contractor to perform such functions.