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November 7, 2019

PROPOSED REVOCATIONS, JCARR MEETING OF NOVEMBER 20, 2019

Kansas Department of Health and Environment		
Reference	Title	Text
Kereferce KAR 28-38-18	Licensing examinations.	 (a) Each candidate for licensure as an adult care home administrator shall be required to pass a national examination and a state law examination for adult care home administration approved by the board. Each candidate shall take the national test within 12 months of completing an administrator-in-training practicum unless for good cause the board grants an extension. (b) Each candidate for licensure shall pay the required examination fee for the national examination directly to the testing agency. An examination fee shall be required each time a candidate takes the national examination. (c) The minimum passing scaled score for the national examination shall be 113. The minimum passing raw score for the state law examination shall be 75 percent. (d) Each candidate for licensure who has been disqualified for failing the national examination shall be given written notification by the board of the disqualification and the reason or reasons for failing, including a breakdown of the subject areas passed and failed. (e) A candidate who has failed three national examinations shall not submit a new application for examination until the candidate, the preceptor, and the candidate's practicum coordinator and has completed the approved course of additional education or training, or both, signed by the candidate, the preceptor, and the candidate's practicum coordinator and has completed the approved course of additional education or training, or both, shall include an additional 40 hours of administrator-in-training instruction in each of the dimain (K.A.R. 28-38-29, for which the candidate received a raw score below 75 percent on the national examination. (f) Each candidate who completes the required 40 hours of additional administrator-in-training education or training, or both, in each of the domains of practice for which the candidate received a raw score below 75 percent on the national examination. (f) Each candidate mach of the domains of practice for wh

		 until the candidate has completed a second 480-hour administrator-in-training practicum that is conducted by an accredited college or university or an equivalent educational training practicum, as specified in K.A.R. 28-38-19(a)(2). (h) Each candidate who has completed a second 480-hour administrator-in-training practicum shall be given three additional attempts to pass the national examination. A candidate who has failed three national examinations after completing a second 480-hour administrator-in-training practicum shall not be allowed to submit an additional application for examination. (i) Each candidate shall be given a period of 36 months from the date the candidate completed an initial administrator-in-training practicum or a second practicum under subsection (g) to take and pass the national test. (j) Any candidate who fails the state examination may retake the state law examination until the candidate
		 (k) The national association of long term care administrator boards (NAB) examination shall be the approved national examination for licensure.
KAR 28-38-19	Qualification for licensure.	 (a) Each candidate for initial licensure as an adult care home administrator shall meet the following qualifications: (1) Each candidate shall hold a baccalaureate or higher degree from an accredited college or university. (2) Each candidate shall have successfully completed a long-term care administration practicum that is conducted by an accredited college or university or an equivalent educational training practicum. Both types of practicum shall meet the following requirements: (A) Consist cumulatively of at least 480 clock-hours and be completed in not more than three practice settings; (B) incorporate the "core of knowledge," as defined in K.A.R. 28-38-29, or the "domains of practice," as defined in K.A.R. 28-38-29; (C) provide the training in either, or a combination of, a licensed adult care home or long-term care unit of a licensed hospital, excluding assisted-living and residential health care facilities; (D) verify that the candidate has obtained a preceptor in the adult care home or in the hospital long-term care unit; (E) assume responsibility for coordinating with the preceptor the type of training and supervision to be provided during the practicum; and (F) ensure that a preceptor meets the following requirements: (i) Is responsible for the training, knowledge, and professional activities within the facility and for the development and refinement of the trainee as a prospective adult care home administrator; (ii) does not supervise more than two trainees at a time;
		 (iii) is a full-time administrator of record or a licensed administrator who directly supervises the administrator of record; and (iv) maintains direct supervision of the trainee in the facility in which the training is to be provided.

		 (b) A maximum of 20 hours may be approved by the board toward the 480-hour practicum requirement for completion of an adult care home operator course. (c) Up to 40 hours for each year of work experience, with a maximum of 240 hours, may be approved by the board toward the 480-hour practicum requirement if the experience meets either of the following requirements: (1) The experience was obtained as an administrator of a Kansas-licensed hospital who also served as the administrator of the hospital's long-term care unit. (2) The experience was obtained as an adult care home administrator while licensed in another state. (d) Each trainee shall request that the college, university, or provider of the equivalent educational training practicum submit the practicum curriculum and preceptor qualifications for the board's approval in accordance with this regulation. Each change in the practicum curriculum or preceptor shall require approval by the board in accordance with this regulation. Each trainee shall meet the following requirements: (1)(A) Be enrolled in a practicum program that terminates with a baccalaureate degree or postbaccalaureate degree; or (B) hold a baccalaureate or higher degree from an accredited college or university; and (2) be at least 18 years of age before participating in a practicum.
KAR 28-38-20	Application for licensure.	 (a) Each candidate shall make application in writing on forms provided by the board and shall furnish payment and evidence satisfactory to the board of having met the qualifying requirements as specified in K.A.R. 28-38-19. Documents verifying that the candidate successfully completed the educational requirements shall be submitted no later than 30 days following the date of the examination. (b) Each candidate shall submit, on board-approved forms, one letter of reference from a licensed adult care home administrator, in state or out of state, and one letter of reference from another person not related to the candidate as defined under "nepotism" in K.A.R. 28-38-29(h). (c) Each candidate shall provide the board with academic transcripts and proof of receipt of baccalaureate or postbaccalaureate degrees. The candidate shall arrange for transcripts to be provided directly to the board by the accredited college or university. (d) Each candidate who has received a baccalaureate or postbaccalaureate degree outside the United States or its territories and whose transcript is not in English shall submit an officially transcript shall be translated by a source and in a manner acceptable to the board. Each applicant shall pay all transcription fees directly to the transcriber. (e) Each candidate who has received a baccalaureate or postbaccalaureate degree outside the United States or its territories shall obtain an equivalency validation from a board-approved agency that specializes in educational credential evaluations. Each candidate shall pay all transcription fees directly to the validation agency. (f) Criminal history records and disciplinary action information shall be requested by the board on all initial and reinstatement applications and on a sample of renewal applications. If adverse information is received from the candidate shall pay is provide all necessary records, sworn affidavits, or other

		documentation required by the board concerning the disciplinary action or criminal conviction, including any evidence that all disciplinary action or sentencing requirements have been completed. All costs for the acquisition of these documents shall be the responsibility of the candidate. (g) If a candidate has been subject to disciplinary action or has been convicted of a felony, misdemeanor, or DUI, the candidate shall have the burden of proving that the candidate has been rehabilitated and warrants the public trust.
KAR 28-38-21	Temporary license.	 (a) Each individual requesting a temporary license shall identify the facility seeking to hire the individual on an emergency basis and shall arrange for that facility to provide the board with written documentation that a licensed, qualified candidate is not available to serve as administrator in the facility. Each candidate for consideration by the board for a temporary license shall meet the following requirements: (1) Submit an application on board-approved forms accompanied by the applicable fee specified in K.A.R. 28-38-30; (2) be endorsed in writing to be the most qualified candidate by an authorized representative of the governing body of the facility where the person is to be employed; (3)(A) Have a baccalaureate or postbaccalaureate degree from an accredited college or university and have passed an examination on state law with a score of at least 75 percent; (B) have completed a degree-conferring program from an accredited college or university and either be participating or will participate in a long-term care administration or educational training practicum in compliance with K.A.R. 28-38-19(a)(2); (C) have been previously licensed in Kansas as an adult care home administrator and otherwise be eligible for reistratement; or (D) hold a license as an adult care home administrator in another state and otherwise be eligible for reciprocity. (b) A temporary license may be granted to a qualified applicant and may be renewed upon submission of written documentation by the licensed facility that licensed, qualified applicants remain unavailable. A temporary license may be extended for two consecutive 60-day periods, but shall not exceed a total of 180 days for each individual holding a temporary license. (c) If a candidate for full licensure has been issued a temporary license and fails the national examination, the candidate's temporary license shall expire on the date indicated on the license. The candidate's tem
KAR 28-38-22	Licensure by reciprocity.	 (a) Each candidate who desires licensure by reciprocity, pursuant to K.S.A. 65-3505 and amendments thereto, shall submit an application on board-approved forms accompanied by a reciprocity application fee and a license application fee, as specified in K.A.R. 28-38-30. All applications for licensure by reciprocity shall be submitted to the Kansas bureau of investigation for the purpose of obtaining criminal history records information to be considered by the board in its determination of eligibility for licensing. (b) Each candidate shall provide proof of being favorably recommended, in writing, by the state in which the candidate is licensed. To meet this requirement, the candidate shall arrange for that state to directly provide the board with an affirmation that the candidate is in good standing. (c) Each adult care home administrator who applies for a reciprocal license and whose license was issued by another jurisdiction shall provide documentation to the board of both of the following: (1) (A) The criteria of the license-issuing jurisdiction are substantially equivalent to the current

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		 Kansas examination, education, training, and experience criteria, as specified in K.A.R. 28-38-18 and K.A.R. 28-38-19; or (B) the applicant has been continuously licensed during the preceding five years. During that time, the applicant annually attained at least 2,080 hours of experience as an administrator of record of a licensed adult care home or a licensed long-term care unit of a hospital. (2) The applicant has not had any disciplinary action of a serious nature brought by a licensing board or agency against the candidate. For purposes of this regulation, "disciplinary action of a serious nature" shall mean the revocation or suspension of a license issued by the licensure board or the voluntary surrender of a license in lieu of the completion of an investigation or final disciplinary action.
KAR 28-38-23	License renewal and license reinstatement; continuing education.	 (a) Each initial license shall be issued for a period of at least 12 months and not more than 24 months. Each application for renewal of a license shall be filed on or before June 30 of the calendar year in which the license expires. All licenses shall be renewable biennially, with the expiration date to be June 30 of the applicable year. (b) Each candidate shall submit an application on board-approved forms accompanied by the renewal fee, as specified in K.A.R. 28-38-30. An additional late fee, as specified in K.A.R. 28-38-30, shall be assessed for each application that is received postmarked after June 30 of the year in which the license expires. The license may be renewed only if the application, renewal fee, and late renewal fee are received within the 30-day period following the expiration date. If the application and both fees are not received within tha 30-day period, the license shall be considered to have lapsed for failure to renew and shall be reissued only after the license has been reinstated. (c)(1) Except as provided in subsection (h), each application for renewal shall include an attestation verifying that the license period immediately preceding renewal of the license. A licensee's renewal application may be randomly selected for audit to confirm completion of continuing education requirements. Each license whose renewal application is selected for audit shall provide all documentation requested by the board. The 50 clock-hours of continuing education shall be earned through attendance at board-approved educational offerings pertaining to the "core of knowledge" or the "domains of practice," as defined in K.A.R. 28-32-90, for the field of adult care home administration and shall be accumulated within subject areas as follows: (A) At least 30 clock-hours in administration, which may include the following subjects: (i) General administration; (ii) applicable standards of environmental health and safety; (iii) periodabe standar

(C) a maximum of 10 clock-hours in electives, which shall be in the domains of practice or the core of knowledge or in health-related fields.
(2) Five hours of continuing education credit in electives shall be approved for attendance, if verified
by the sponsor, at state or national annual conventions that pertain to long-term care, in addition to continuing education credit approved for individual sessions at such state or national annual
conventions, up to a maximum of 10 hours for each two-year licensure period.
(d) In-service education shall not be considered as a continuing education activity for the purpose of licensure renewal.
(e) Attending a food show or viewing exhibits at vendor booths at a food show designed to introduce food products to licensees shall not be considered as a continuing education activity for the purpose of license renewal.
 (f) Fifteen clock-hours of educational credit shall be approved for each college credit semester hour earned within the renewal period that pertains to the domains of practice or the core of knowledge.
(g) Each licensee whose initial licensure period is less than 24 months shall be required to obtain at least
two hours of continuing education for each month in the initial licensure period.
(h) Each licensee or nonapproved provider of continuing education who desires approval of a continuing education program shall submit a request for prior approval to the board at least three weeks before the
program is to be presented. The request shall provide information about the proposed program, including
objectives, course content, and agenda, on a form provided by the board. (i) Each administrator who attends an educational opportunity and who also serves as a presenter shall
receive two clock-hours of credit for each hour of presentation time. Presenters shall not receive additional credit for repetition of these presentations.
(j) Each preceptor shall be awarded 15 clock-hours for each trainee, with 7.5 hours of credit applied toward
the continuing education requirement for resident care and 7.5 hours of credit applied toward the continuing education requirement for administration.
(k) Each licensee whose license has lapsed shall submit an application, on board-approved forms, showing completion of 50 clock-hours of continuing education. The application shall be accompanied by the renewal fee and the reinstatement fee specified in K.A.R. 28-38-30.
(I) Each sponsor of continuing education programs shall meet the following requirements:
(1) Offer at least six continuing education activities, including workshops, seminars, academic
courses, self-study courses, teleconferences, and educational sessions, over a two-year period;
(2) designate one person, who is referred to as the coordinator, to be responsible for administering all requirements and outcomes of the sponsorship program. The board shall be notified in advance
of any staff change involving the coordinator, including proof of that person's credentials to be the
coordinator. Each coordinator shall meet one of the following requirements:
(A) Have a current license in the field of adult care home administration;
(B) have experience in a field related to adult care home administration;
(C) serve as staff member of a professional organization related to the field of adult care home administration; or
(D) have experience or academic preparation in adult education or training;
(3) submit an application, in a board-approved format, accompanied by a fee as specified in K.A.R.28-38-30. The application documents shall be received by the board at least 30 days before the

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		 initial continuing education offering. The application fee shall be required for each new or reinstatement application; (4) ensure that educational offerings pertain to the domains of practice or the core of knowledge for the field of adult care home administration; and (5) submit an annual report on board-approved forms no later than January 31 each year for the preceding calendar year. This report shall describe the approved continuing education activities sponsored and quality improvement methods used, including how evaluation data is incorporated in planning future educational activities. (m) If a sponsor of continuing education programs fails to meet the criteria specified in this regulation after receiving approval or if there is a material misrepresentation of any fact with the information submitted to the board by a sponsor, approval may be withdrawn or conditions relating to the sponsorship may be applied by the board after giving the sponsor notice and an opportunity to be heard.
KAR 28-38-26	Display of license.	Each person licensed as an adult care home administrator shall display the wall license in a conspicuous place in the office or place of business or employment of the licensee. One or more additional wall licenses shall be provided to each administrator serving as administrator in more than one facility, upon the board's receipt of a written request that is accompanied by the appropriate fee.
KAR 28-38-28	Change of name or address and replacement or renewal license card.	 (a) Change of name or address. Each licensee shall notify the department of any name or address change within 30 days of the change. Each licensee who is found to have willfully or repeatedly failed to comply with this regulation may be subject to disciplinary action by the board pursuant to K.S.A. 65-3508(c), and amendments thereto. (1) Notice of each address change shall include the licensee's name, license number, previous mailing address, and new mailing address. (2) Notice of each name change shall meet the following criteria: (A) Be submitted to the department, in writing; (B) include the licensee's previous name, new name, and license number; and (C) be accompanied by a copy of a marriage certificate, court decree evidencing the change of name, or a social security card or driver's license reflecting the new name. (b) Replacement or renewal card. Each licensee seeking a replacement license or license renewal card, or both, shall submit a completed board-approved form for each license or license renewal card, payment of the applicable replacement fee, and, if possible, the most recently issued license or license renewal card, or both.
KAR 28-38-29	Definitions.	 (a) "Accredited college or university" means a college or university that is accredited by an accrediting body recognized by the council on postsecondary accreditation or by the secretary of the U.S. department of education. (b) "Administrator of record" means the licensed adult care home administrator on record with the Kansas department on aging as the administrator of the facility in which the applicant's practicum will be provided. (c) "Clock-hour" means a minimum of 50 minutes of direct instruction, exclusive of registration, breaks, and meals. (d) "Continuing education" means a formally organized learning experience that has education as its explicit, principal intent and that is oriented toward the enhancement of adult care home administration values, skills,

knowledge, and ethics.
(e) "Core of knowledge" means the educational training contents for the field of adult care home
administration, as established in the "core of knowledge" for the field of adult care home administration in
the federal register, vol. 37, no. 61, 252.20(i)(1-9), page 6452, dated March 29, 1972, which is adopted by
reference.
(f) "Direct supervision" means the process by which an on-site preceptor directs and monitors the day-to-
day activities of a trainee to ensure that these activities are performed without risk or harm to residents.
(g) "Disciplinary action" means a final action taken by the board or by a board or agency in another
jurisdiction that is responsible for licensing adult care home administrators.
(h) "Domains of practice" means the knowledge, skills, and abilities listed in table 1, "domains of nursing
home administrator practice," on page 4 and outlined in exhibit 1 on pages 7 through 13 of the "summary
report of the job analysis of nursing home administrators," prepared for the national association of boards of
examiners of long term care administrators and by the professional examination service, department of
research and development, dated November 2007, and hereby adopted by reference.
(i) "Good character" means the moral standards and fitness that are required in a candidate for a license as
an adult care home administrator. This term includes good judgment, integrity, honesty, fairness, credibility,
reliability, respect for others, respect for the laws of the state and nation, self-discipline, self-evaluation,
initiative, and commitment to the profession of adult care home administration and its values and ethics.
(j) "Good standing" means both of the following:
The candidate's license is not under any administrative proceeding.
(2) The candidate's license has not been limited, suspended, or revoked.
(k) "Licensure period" means the period of time between the date a license is issued and the date it expires.
All licenses shall expire biennially on June 30. Each license shall be issued for a period of not less than 12
months and not more than 24 months.
(I) "Nepotism" means favoritism shown to a relative on the basis of relationship as a family member or as a
member of a household. For the purposes of this definition, "family member" means any of the following:
(1) A spouse, parent, child, or sibling;
(2) a sibling as denoted by the prefix "half";
(3) a parent, child, or sibling as denoted by the prefix "step";
(4) a foster child;
(5) an uncle, aunt, nephew, or niece;
(6) any parent or child of a preceding or subsequent generation as denoted by the prefix "grand" or
"great"; or
(7) a parent, child, or sibling related by marriage as denoted by the suffix "in-law."
For the purposes of this definition, "member of a household" means a person having legal residence in, or
living in, an individual's place of residence.
(m) "Preceptor" means a person who meets the following qualifications:
(1) Holds a current license in Kansas as an adult care home administrator that is not under
suspension; and
(2) has had either three years of full-time experience or a total of 5,000 hours of experience, within
the preceding five years, as a licensed adult care home administrator of a nursing facility, a nursing
facility for mental health, or an intermediate care facility for the mentally retarded. This experience

		 shall have consisted of direct responsibility for, or active assistance and advising on, the general administration of the facility, including responsibility for planning, organizing, directing, and controlling the operation of the facility. (n) "Sponsor" means any entity approved by the board to provide continuing education programs or courses on a long-term basis. (o) "Sponsorship" means an approved, long-term provision of programs for the purpose of fulfilling the continuing education requirements for renewal or reinstatement.
KAR 28-38-30	Fees.	 (a) The license application fee shall be \$100.00. The license application fee for an initial licensure period of less than 24 months shall be prorated at \$4.00 per month for any full or partial month, until June 30 of the calendar year, that is not less than 12 months and not more then 24 months from the date of application. (b) The license renewal fee shall be \$100.00. (c) The temporary license application fee shall be \$100.00. (d) The application fee for reinstatement of a lapsed or revoked license shall be \$120.00, in addition to the license renewal fee specified in subsection (b) of this regulation. (e) The application fee for licensure by reciprocity shall be \$120.00, in addition to the application fee specified in subsection. (f) The late renewal fee shall be \$50.00. (g) The wall or wallet card license replacement fee shall be \$10.00. (h) The duplicate wall license fee for any administrator serving as administrator in more than one facility shall be \$10.00. (i) The continuing education sponsorship application fee shall be \$150.00. (j) All fees shall be nonrefundable.
		Office of the State Bank Commissioner
Reference	Title	Text
KAR 17-23-9	Custody of investments.	 (a) The investments of each fiduciary account shall be kept separate from the assets of the bank or trust company, and shall be placed in the joint custody or control of not less than two of the officers or employees of the bank or trust company designated for that purpose by the board of directors. All of these officers and employees shall be adequately bonded. (b) A bank or trust company may permit the investments of a fiduciary account to be held by a third party custodian in accordance with a written custodial agreement, which shall be obtained from all depositories other than the federal reserve bank. At a minimum, the custodial agreement shall meet the following requirements: (1) Be signed by the bank or trust company and the custodian; (2) clearly state that the parties intend for the agreement to establish a custodial relationship; (3) require that the books and records of the immediate upstream depository custodian document that all of the assets held by the custodian on behalf of the bank or trust company meet the following criteria: (A) Are held in the name of the bank or trust company or in the bank's or trust company's nominee name; and (B) are separate from the assets of the custodian or from the assets of the custodian's other

Kansas Real Estate Commission		
Reference	Title	Text
KAR 86-1-13	Submission of evidence of course attendance.	 (a) Before taking the examination required by K.S.A. 58-3039, and amendments thereto, each applicant for an original license as a salesperson shall submit the evidence required by subsection (a) of K.S.A. 58-3046a, and amendments thereto, to the testing service designated by the commission. The evidence submitted shall be a certificate of completion of a course registered, pursuant to K.A.R. 86-1-11 under the title "principles of real estate," pursuant to K.S.A. 58-3046a and amendments thereto. (b) Before taking the examination required by K.S.A. 58-3039, and amendments thereto. (c) Before taking the examination required by K.S.A. 58-3039, and amendments thereto, each applicant for an original license as a broker shall submit the evidence required by subsection (b) of K.S.A. 58-3046a, and amendments thereto, to the testing service designated by the commission. The evidence shall be a certificate of completion of a course registered, pursuant to K.A.R. 86-1-11 under the title "broker pre-license course," pursuant to K.S.A. 58-3046a and amendments thereto. (c) Each applicant for an original license as a salesperson shall submit, with the application for licensure, the evidence required by subsection (c) of K.S.A. 58-3046a, and amendments thereto, which shall be a certificate of course completion of a course registered pursuant to K.A.R. 86-1-11(c) under the title "Kansas practice course." (d) Each applicant for an original license as a broker who is a nonresident of Kansas or who is a resident of Kansas applying for licensure pursuant to subsection (e) of K.S.A. 58-3040a and amendments thereto shall submit, with the application for licensure, the evidence required by subsection (d) of K.S.A. 58-3046a, and amendments thereto, which shall be a certificate of course completion of a course registered pursuant to K.A.R. 86-1-11(d) under the title "Kansas law course." (e) Each licensee shall retain the certificate of completion for each course attended to meet the r
KAR 86-1-16	Instructor credit for hours	Any instructor of a course approved to meet a requirement of K.S.A. 58-3046a, and amendments thereto, may receive credit for the number of hours taught by the instructor. The credit may be received by an

	taught.	instructor only once for each course taught during a renewal period.
KAR 86-1-18	Alternative licensing criteria for broker applicants.	 (a) If a determination is made by the commission to waive or alter the experience requirements for an applicant to obtain a broker's license pursuant to K.S.A. 58-3039(d), and amendments thereto, a broker's license shall be issued if the applicant meets all other requirements imposed by this act for licensure as a broker and meets the following requirements: (1) Attends a course of study prescribed by the commission, which shall consist of at least 30 and not more than 60 hours of instruction, depending on the applicant's amount and type of experience; and (2) within 90 days of notification by the commission of the prescribed course of study, submits evidence of attendance to the commission in a form satisfactory to the commission. (b) An applicant shall not use any hours attended pursuant to this regulation to meet any requirement of K.S.A. 58-3046a and amendments thereto.
KAR 86-3-6a	Offices.	 (a) A primary office may be in the supervising broker's residence. A branch office may be in the branch broker's residence. (b) Office space shall be sufficient to maintain the records relating to the broker's real estate business and to allow examination or inspection by the commission pursuant to K.S.A. 58-3061 and amendments thereto without interference by other users of the property.
KAR 86-3-20	Reinstatement of deactivated license.	 (a) Any license which has been deactivated for a continuous period of more than two years and not more than five years, and which has not been suspended or revoked, shall be reinstated if the applicant: (1) Complies with the requirements of K.S.A. 58-3046a and amendments thereto for the immediately preceding license period; (2) submits evidence, satisfactory to the commission, of attendance at courses of instruction approved by the commission that total six additional hours of instruction for each full year that the license has been on deactivated status; (3) pays the fee for reinstatement prescribed in K.S.A. 58-3063 and amendments thereto; and (4) files an application for reinstatement obtained from the commission. (b) Any license which has been deactivated for a continuous period of more than five years shall be reinstated only if the applicant complies with the requirements of subsection (a) of this regulation and, in addition, meets the examination requirement for an original applicant. (c) Accumulated hours of instruction which were reported to the commission prior to January 1, 1983, as provided by subsection (e) of K.S.A. 58-3046a and amendments thereto, shall not be used to meet the requirements of subsection (a)(2) of this regulation.

Kansas Department of Revenue		
Reference	Title	Text
KAR 92-19-56	Coins, bullion, stamps, antiques,	(a) Each sale of coins, bullion, stamps, antiques, collectables, commemoratives and other similar items is subject to sales tax even though purchased as an investment. It is immaterial that a gain, benefit or other advantage may not be realized until the resale of the item.

Kansas Department of Revenue		
collectable commemo tives, and similar iter	a- sales tax. Each exchange of currency or coin at the current exchange rate is not a transfer subject to sales tax. However, when currency or coin, although acceptable as legal tender, is purchased at rates not	