

MAINE STATE LEGISLATURE

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STATE OF MAINE
SENATE
109TH LEGISLATURE
FIRST REGULAR SESSION

(Filing No. S-252)

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 234,
L.D. 280, Bill, "AN ACT Concerning the Profession of Public
Accountancy."

Amend the amendment by inserting at the end the following:

'Sec. 3. 32 MRSA §3994, sub-§7, as enacted by PL 1967,
^{first ¶,}

c. 344, §1, is amended to read:

7. Words indicating auditor or expert knowledge of
accounting and auditing. No person shall sign or affix his name
or any trade or assumed name used by him in his profession or
business, with any wording indicating that he is a public accountant
or-auditor, or with any wording indicating that he is skilled in or
has expert knowledge in accounting or auditing, to any accounting
or financial statement, or to any opinion on, report on or certifi-
cate to any accounting or financial statement, unless he holds a
live permit under section 3990, and all of his offices in this State
for the practice of public accounting are maintained and registered
under section 3989- unless he holds a live permit under section
3990. No person shall sign or affix his name or any trade name
or assumed name by him in his profession or business with any
wording indicating that he is an auditor or with any wording indi-
cating that he is skilled in or has expert knowledge in accounting
or auditing, to any accounting or financial statements, or to any
report on or opinion to any accounting or financial statement unless
he holds a live permit under section 3990 as a public accountant
who holds a certificate issued prior to July 31, 1979 on unless
he holds a live permit under section 3990 as a certified public
accountant

and all of the offices in this State of the public accountant and certified public accountant which are for the practice of public accounting are maintained and registered under section 3989.'

Statement of Fact

The intent of this amendment is to prohibit the utilization of the audit or attest function except by certified public accountants.

(Chapman)
NAME: 
COUNTY: Sagadahoc

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May 30, 1979

(Filing No. S-252)