

MAINE STATE LEGISLATURE

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SEVENTH REVISION

THE
REVISED STATUTES

OF THE
STATE OF MAINE

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EFFECT NOVEMBER 10, 1930



By the Authority of the Legislature

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CHAPTER 45.

State Board of Accountancy.

Sec. 1. Appointment of board of accountancy. R. S. c. 40, § 1. The Maine Board of Accountancy as heretofore established shall consist of three members, who shall be citizens and residents of the state, appointed annually by the governor, with the advice and consent of the council, for terms of three years, as the terms of the several members expire. Vacancies occurring during a term shall be filled for the unexpired term. Two members of said board shall be skilled in the art of accounting and shall have been actively engaged in the profession of a public accountant; they shall be holders of certificates issued under the provisions of this chapter; the other member shall be a practicing attorney in good standing in the courts of this state.

Sec. 2. Organization; powers and duties. R. S. c. 40, § 2. A majority of the board shall constitute a quorum for the transaction of its business. The board shall annually elect a chairman and secretary. It may have and use a common seal and make such rules, by-laws, and regulations, not inconsistent with law, as it shall deem necessary to improve and promote the science and art of accounting, and to carry out the purposes and enforce the provisions of this chapter. The board shall promote the standard of general education; the standard of special education in the science and art of accounting; the standard of moral character and general public experience as prescribed in this chapter, in all examinations conducted hereunder. The secretary shall keep proper records of the doings of the board, and of his receipts and expenditures, and of all certificates issued and applications received by the board.

See c. 125, §§ 53, 55, 56.

Sec. 3. Certificate as certified public accountant. R. S. c. 40, § 3. Any person who shall have received from the board a certificate of his qualifications to practice as a public accountant, as hereinafter provided, shall be styled and known as a certified public accountant, and no other persons shall assume such title or use the abbreviation C. P. A. or any other words, letters or figures to indicate that the person using the same is such certified public accountant.

Sec. 4. Examination; issue of certificates. R. S. 40, § 4. 1919, c. 94. At such times as the board may fix, it shall hold meetings for the examination of applicants for certificates and shall give notice thereof by publication in a daily newspaper in each of the cities of Portland, Lewiston, Bangor, and Augusta, stating the time and place of such meetings, not less than twenty days prior to the date thereof. An exact copy of the examination questions shall be filed with the state librarian for public reference within thirty days after date of examination. At such meetings the board shall conduct examinations of applicants who have been residents of the state at least one year prior thereto, and of certified public accountants of any other state or foreign government which extends similar privileges to certified public accountants of this state, and who have paid the required fee. To those who have shown the required proficiency in the theory of accounts, practical accounting, auditing, business systems, and commercial law, and such other subjects as it deems necessary, and whom it believes to be of such character and fitness as to qualify them to act

as public accountants, it shall issue a certificate over the signatures of the members of the board and under its seal that the applicant is entitled to practice as a certified public accountant in accordance with the provisions of this chapter.

Sec. 5. Board may waive examination of persons holding certificates from other states. R. S. c. 40, § 5. The board may, in its discretion, waive the examination and the payment of fees and may issue a certificate for a certified public accountant to any person who is the holder of a certified public accountant's certificate issued under the laws of another state or foreign government which extends similar privileges to certified public accountants of this state; provided the requirements in the state or foreign government which has granted it to the applicant are, in the opinion of the board, equivalent to those of this state.

Sec. 6. Fee for examination; second examination. R. S. c. 40, § 6. Each applicant for examination shall pay to the secretary of the board a fee of twenty-five dollars at the time of filing his application and no other fees or costs shall be required to be paid by him. If the applicant fails to pass the examination the fee shall not be returned to him, but he shall be entitled to take another examination after one year, at any advertised meeting at which there are to be other applicants for examination. The fee shall be paid by every person to whom a certificate is issued by the board, except that where a reciprocal certificate is issued, the fee required shall be the same as the fee charged to a certified public accountant of this state by the reciprocating state for similar privileges.

Sec. 7. Certificates may be revoked. R. S. c. 40, § 7. The board may revoke any certificate issued by it, upon proof of bad moral character, dishonesty, conviction of crime, incompetency, or unprofessional conduct; provided, however, that a written notice shall have been mailed to the holder of such certificate at least twenty days before any hearing thereon, stating the cause for such contemplated action and appointing a time and place for a hearing thereon before the board. Upon the revocation of any certificate, it shall be surrendered to the board by the holder.

Sec. 8. List of persons certified to be filed in office of secretary of state. R. S. c. 40, § 8. Upon the granting of any certificate for a certified public accountant by the board, the secretary shall immediately file in the office of the secretary of state a certificate showing the name, residence, and post-office address of the person to whom the certificate was issued together with the date thereof and such other information as the board may deem advisable; the certificate so filed shall be open to inspection by all persons at all reasonable times.

Sec. 9. Advertising; use of certain designations and practice of profession without certificate prohibited; use of terms by partnerships and corporations prohibited; penalty. R. S. c. 40, § 9. 1923, c. 12. No person shall advertise, or issue any sign, card, or other indication designating himself as a certified public accountant or shall assume the title of a certified public accountant or use the abbreviation of C. P. A. or any other words, letters, or figures to represent that he is a certified public accountant, or shall practice as such without having received a certificate in accordance with the provisions of the preceding sections of this chapter, or, having received such a certificate, shall so advertise, represent himself, or practice after the revocation thereof. No partnership, unless all of its partners are holders of a certificate in accordance with the provisions of the preceding sections of this chapter, and no corporation, shall use the words certified public accountant in describing the partnership or corporation or the business thereof; provided, however, that any partnership or

corporation may represent that a specified person holding a certificate in accordance with the provisions of the preceding sections of this chapter is a member of such partnership or is in the service or employ of such partnership or corporation. Any violation of this section shall be punished by a fine of not more than five hundred dollars.

Sec. 10. Annual report. R. S. c. 40, § 10. The board shall annually make a report to the governor and council showing its receipts and disbursements in detail, the names of persons to whom certificates have been issued, and the names of persons whose certificates have been revoked, with the reasons therefor, during each fiscal year ending on the thirtieth day of June.

CHAPTER 46.

Auctions and Auctioneers. Itinerant Vendors.

Sections 1-10 Auctions and Auctioneers.

Sections 11-27 Itinerant Vendors.

Auctions and Auctioneers.

Sec. 1. License; fee. R. S. c. 41, § 1. The municipal officers of any town may license any legal voter thereof, by a writing under their hands, to be an auctioneer for one year, in every town in their county; and shall record every such license in a book kept by them for that purpose. Upon receipt of such license, said auctioneer shall pay two dollars to the treasurer of said licensing town for said town, and may be exempted from the deduction of two and one-half per cent from the gross amount of sales provided in section three.

4 Me. 263, 335; 25 Me. 142; 38 Me. 311; 43 Me. 160; 53 Me. 394.

Sec. 2. Appeal to county commissioners in case of refusal. R. S. c. 41, § 2. If such officers, after written application to them for a license, unreasonably refuse or neglect to grant it, the applicant, by giving them ten days' notice and a bond to pay all costs arising thereafter, may appeal to the county commissioners, who, after a hearing of the parties, may grant the license if they judge it reasonable.

Sec. 3. Auctioneers to keep account of goods sold; tax on goods of non-residents; penalty. R. S. c. 41, § 3. Every person licensed shall keep a fair and particular account of all goods and chattels by him sold, stating of whom received, and the price for which the same were sold; and unless otherwise authorized, if said goods are sold voluntarily for the benefit of parties residing out of the state, he shall deduct two and a half per cent from the gross amount of the sales for the use of the town where the sale is made, and pay the same to the treasurer thereof within ten days after the sale; and in default thereof, he shall be punished by a fine of not less than fifty dollars, nor more than three hundred dollars, and shall forfeit his license.

53 Me. 394.