

MAINE STATE LEGISLATURE

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REVISED STATUTES
OF THE
STATE OF MAINE

1954

1957 CUMULATIVE SUPPLEMENT

ANNOTATED

IN FIVE VOLUMES

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THE MICHIE COMPANY
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Chapter 80.

Registration of Accountants.

Sec. 1. Board of accountancy; appointment; compensation. — The Maine board of accountancy, as heretofore established and hereinafter in this chapter called the "board", shall consist of 3 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 3 years as the terms of the several members expire. Vacancies occurring during a term shall be filled for the unexpired term. All 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.

(1957, c. 203, § 1.)

Effect of amendment. — The 1957 amendment substituted the word "All" for the word "Two" which formerly appeared as the first word of the last sentence of the first paragraph, and deleted the clause "the other member shall be a

practicing attorney in good standing in the courts of this state" which formerly appeared at the end of such sentence.

As the second paragraph was not changed by the amendment, it is not set out.

Sec. 4. Examination; issue of certificates.—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 20 days prior to the date thereof. An exact copy of the examination questions shall be filed with the state librarian for public reference within 30 days after date of examination. At such meetings the board shall conduct examinations of applicants who have been residents of the state at least 1 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, 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.

The board may at its discretion waive examination in not to exceed 2 of the 4 subjects of any applicant on receipt of satisfactory proof that he has successfully passed examination in these subjects within a period of not to exceed 2 years in any other state or territory of the United States in which the requirements for examination are in the opinion of the board equivalent to those in the state of Maine; provided the state in question extends similar privileges to this state. (R. S. c. 73, § 4. 1957, c. 203, §§ 2, 3.)

Effect of amendment. — The 1957 amendment deleted the words "business systems and" which formerly appeared preceding the words "commercial law" in the last sentence of the first paragraph and added the second paragraph.

Sec. 5. Persons holding certificates from other states.—The board may, in its discretion, waive the examination and upon the payment of the fee of \$35 specified in section 6, issue a certificate for a certified public accountant to any person who has been a resident of this state for the preceding year and 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. (R. S. c. 73, § 5. 1957, c. 203, § 4.)

Effect of amendment. — The 1937 amendment deleted a provision authorizing the board to waive the payment of fees, inserted the provision requiring the payment thereof, inserted the words "who

has been a resident of this state for the preceding year and", and substituted a comma for a semicolon preceding the word "provided".

Sec. 6. Fee; second examination.—Each applicant for examination shall pay to the secretary of the board a fee of \$35 at the time of filing his application. If the applicant fails to pass the examination, the fee shall not be returned to him but he shall be entitled to be reexamined at any advertised meeting at which there are to be other applicants for examination, on payment of an additional fee of \$7 for each section of the examination in which he is reexamined. (R. S. c. 73, § 6. 1957, c. 203, § 5.)

Effect of amendment. — The 1957 amendment rewrote this section.

Chapter 81.

Registration of Architects.

Sec. 1. Board of registration for architects.

The board shall be composed of 5 practicing architects, or 4 practicing architects and 1 professor of architecture, who shall be appointed by the governor with the advice and consent of the council, to serve for 3 years and until their successors are duly appointed and qualified. Each member of the board shall receive a certificate of his appointment from the governor. (1945, c. 356, § 1. 1949, c. 242, § 1. 1955, c. 122, § 1.)

Effect of amendment.—The 1955 amendment substituted "5" for "3" and "4" for "2" near the beginning of the second paragraph, and deleted the words "and shall

serve without pay," formerly appearing at the end of the second paragraph. As the first paragraph of the section was not changed, it is not set out.

Sec. 3. Organization; meetings; compensation; quorum; seal.—The board shall hold at least 2 meetings each year for the purpose of examining candidates for registration. Special meetings shall be held at such times as the regularly adopted rules and regulations of the board shall provide. The members of the board shall each receive as compensation for their services \$10 a day for the time actually spent and their necessary expenses incurred in the discharge of their duties, to be certified by the secretary of the board.

Three members of the board shall constitute a quorum but no certificate of registration shall be issued or revoked except on an affirmative vote of at least 3 members of the board. The board shall annually elect a chairman and a secretary. The secretary may or may not be a member of the board and he shall receive an annual salary to be fixed by the board not to exceed \$200, which shall be in lieu of a per diem compensation. The secretary shall also be paid his necessary expenses incurred in the discharge of his official duties, including clerical and stenographical assistance, printing and postage. Such salary and allowance for expenses shall be certified by the chairman of the board. The board shall adopt and have an official seal. (1945, c. 356, § 1. 1955, c. 122, § 2.)

Effect of amendment.—The 1955 amendment added the last sentence of the first paragraph and rewrote the second paragraph.