

# MAINE STATE LEGISLATURE

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November - , 1918

To John T. Fagan: Secretary, Maine Board of Accountancy  
Re: Eligibility of Alien to Take Examination

An alien, who has been a resident of Maine for one year, is eligible to take the examination for Certified Public Accountant.

Chapter 40, Section 4, R. S., provides as follows:

"At such meetings the board shall conduct examination 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."

The word "resident" does not connote citizenship. Residence and citizenship are not synonymous. An alien, citizen of a foreign country, may be a resident of the State of Maine, Knox v. Waldoboro, 3 Maine 455. This is an interpretation under a different statute, but the rule seems analogous. The use of the word "resident" in the Act indicates that the Legislature intended the requirement to be that of residence only.

It is interesting to note that Chapter 40, Section 4, authorizes certified public accountants of other States, who are not even residents of Maine, to be examined by the board. While not conclusive, this further points to the fact that the Legislature never considered citizenship as an essential to examination.

(Probably by Attorney General Sturgis)