

# MAINE STATE LEGISLATURE

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June 7, 1968.

Lawrence E. Parker, Jr., Secretary  
Phillip M. Kilmister, Assistant

Maine Board of Accountancy  
Attorney General

Licensure of Public Accountants.

**SYLLABUS:**

The Board of Accountancy may not refuse to register Public Accountants merely because they practice their profession on a part-time basis.

**FACTS:**

In your letter of May 22, 1968 addressed to Deputy Attorney General George C. West, you requested a ruling of our office relative to the following question:

**QUESTION:**

Does the Board of Accountancy have the authority to refuse registration to those public accountants who are actively engaged in the profession of accounting on a part-time basis?

**ANSWER:**

No.

**OPINION:**

The 103rd Legislature amended Title 32 of the Revised Statutes of Maine by enacting into law an additional chapter, designated Chapter 58, which provides for the registration and regulation of both certified public accountants and public accountants. (c. 344, P.L. 1967) (designated in the supplement of Me. Rev. Stat. Ann. as 32 M.R.S.A. § 3961-3999]

This recently enacted statute, which has been in effect since October 7, 1967, provides under certain circumstances for the registration of public accountants sans examination.

32 M.R.S.A. (supp.) § 3985 subsec. 1 provides as follows:

"Any person who is a resident of this State, or has a place of business therein and who has attained the age of 21 years, and who is of good moral character and who meets the requirements of subsection 1, 2 or 3 may register with the board as a public accountant on or before the 30th day of June, 1969.

"1. Public accountants. Persons who held themselves out to the public as public accountants and who were engaged as principals in the practice of public accounting, or as a staff employee of a public accountant or a partnership of public accountants, within this State at the effective date of this Act."

We fail to see any authority in the above-quoted statutory language which would empower the Board to refuse registration to a part-time practitioner of accounting. A person can be engaged as a principal whether he performs a single act of public accounting or devotes his labor to said profession on a full-time basis. In the law of agency a principal is a person who may authorize another to perform certain acts under his control, but who also possesses full authority to perform said delegated acts in his own capacity.

The word "principal" as used in the above-quoted statutory language refers to employment or agency status, and does not refer to occupational status. The entire registration statute (c. 344, P.L. 1967) deals only with the occupation or profession of accounting.

A licensing or registration statute to be valid must be reasonable in its regulatory features. To interpret the above-quoted statutory language as imposing full-time employment as a public accountant as a condition precedent to registration as same would work an unfairness, the magnitude of which requires no further elaboration.

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Phillip M. Kilmister  
Assistant Attorney General

PMK/eh