

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
101st LEGISLATURE

HOUSE AMENDMENT "A" to H. P. 722, L. D. 1051, Bill, "An Act Concerning the Practice of Public Accountancy."

Amend said Bill by striking out all of that part designated "Sec. 1." of section 1 and inserting in place thereof the following:

'Sec. 1. Board of accountancy. The Maine Board of Accountancy shall consist of 4 members appointed by the Governor. Each member of the board shall be a citizen of the United States and a resident of this State. Three members of the board must hold a certified public accountant certificate issued under the laws of this State and they must be in active practice as a certified public accountant. The term of office of each present member of the board shall expire as now provided. The successor of each present member of the board shall be appointed for a term expiring September 1st in the 3rd year after his appointment, and thereafter each member of the board shall be appointed for a term of 3 years, so that the term of office of one member shall expire each year on September 1st. On or before September 1, 1963 the Governor shall appoint a 4th member to the board, said member must be a recognized public accountant in active practice in the State, and must not be the holder of a certified public accountant certificate at the time of appointment. Said 4th member shall be appointed for a term of 3 years to expire as provided above for other members of the board. The successors of this member shall be appointed for like terms, and shall meet the qualifications set forth for the original appointee, and in addition they must be registered public accountants under this chapter at the time of appointment.'

Further amend said Bill in that part designated "Sec. 2." of section 1 by adding at the end the following new paragraph:

'The member of the board of accountancy who does not hold a certificate as a certified public accountant shall have the same rights, duties and powers as all other members of the board, excepting that he will not sit as a member of the board during proceedings pursuant to the issuance or revocation of the certified public accountant certificate.'

Further amend said Bill in that part designated "Sec. 7." of section 1 by adding at the end the following:

'Any person not qualifying for registration as a public accountant under the foregoing provisions of this section may nevertheless subsequently be registered as a public accountant provided he meets the following requirements:

I. Age, education, etc. He must meet the age, citizenship, education and experience requirements as set forth in section 4.

II. Examination. He must successfully pass a written examination covering the theory of accounts, auditing, practical accounting and such other subjects as the board deems necessary. Said

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examination to be prepared and administered by the board. At the discretion of the board, and in lieu of preparing a separate examination with the attendant expense thereof, the examination given for the granting of certified public accountant certificates may be used for the purpose of this section, and for this purpose a grade of 50% in all subjects will be considered passing. The requirements as to advertising the dates of examination and the filing of copies thereof shall be the same as provided in section 4. Fees for the examination for public accountants shall be the same as those provided in section 6 if the same examination is used. If a special examination is prepared the cost of preparation and correction will be charged pro rata to those sitting for the examination.

Filed by Mr. Watkins of Windham.

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