

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 176

H. P. 143

House of Representatives, January 16, 1973

Referred to Committee on Business Legislation. Sent up for concurrence and ordered printed.

E. LOUISE LINCOLN, Clerk

Presented by Mr. Carrier of Westbrook.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-THREE

**AN ACT Prohibiting the Use of the Name Accountant Unless Registered as
a Public Accountant.**

Be it enacted by the People of the State of Maine, as follows:

Sec. 1. R. S., T. 32, § 3994, sub-§ 5, amended. The first sentence of subsection 5 of section 3994 of Title 32 of the Revised Statutes, as enacted by section 1 of chapter 344 of the public laws of 1967, is amended to read as follows:

No person or partnership shall assume or use the title or designation "certified accountant", "chartered accountant", "enrolled accountant", "licensed accountant", "registered accountant", "**accountant**", or any other title or designation likely to be confused with "certified public accountant" or "public accountant", or any of the abbreviations "CA", "PA", "RA", "EA", or "LA", or similar abbreviations likely to be confused with "CPA".

Sec. 2. R. S., T. 32, § 3994, sub-§ 6, amended. Subsection 6 of section 3994 of Title 32 of the Revised Statutes, as enacted by section 1 of chapter 344 of the public laws of 1967, is amended to read as follows:

6. Corporation. No corporation shall assume or use the title or designation "certified public accountant", or "public accountant", nor shall any corporation assume or use the title or designation "certified accountant", "chartered accountant", "licensed accountant", "registered accountant", "enrolled accountant", "**accountant**", or any other title or designation likely to be confused with "certified public accountant" or "public accountant", or any of the abbreviations "CPA", "PA", "CA", "EA", "RA", or "LA" or similar abbreviations likely to be confused with "CPA".

Sec. 3. R. S., T. 32, § 3994, sub-§ 10, amended. The first sentence of subsection 10 of section 3994 of Title 32 of the Revised Statutes, as enacted by section 1 of chapter 344 of the public laws of 1967, is amended to read as follows:

No person or partnership not holding a live permit issued under section 3990, and no corporation, shall hold himself or itself out to the public as a "public accountant," ~~or "auditor" or "accountant"~~ by use of ~~either or both~~ **any or all** of such words or any sign, card, letterhead or in any advertisement or directory, without indicating thereon or therein that such person, partnership or corporation does not hold such a permit.

STATEMENT OF FACT

The purpose of this bill is reflected in the title.