

MAINE STATE LEGISLATURE

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STATE OF MAINE
SENATE (Filing No. S-275)
109TH LEGISLATURE
FIRST REGULAR SESSION

SENATE AMENDMENT "B" to COMMITTEE AMENDMENT "A" to H.P. 234, L.D. 280, Bill, "AN ACT Concerning the Profession of Public Accountancy."

Amend the amendment by inserting at the end the following:

'Sec. 3. 32 MRSA §3994, sub-§7, first ¶, as enacted by PL 1967, c. 344, §1, is amended to read:

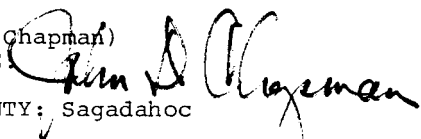
7. Words indicating public accountant or auditor. No person shall sign or affix his name or any trade or assumed name used by him in his profession or business, with any wording indicating that he is a public accountant or auditor, or with any wording indicating that he is skilled in or has expert knowledge in accounting or auditing, to any accounting or financial statement, ~~or to any opinion or report on or certificate to any accounting or financial statement, unless he holds a live permit under section 3990, and all of his offices in this State for the practice of public accounting are maintained and registered under section 3989.~~ No person shall sign or affix his name or any trade name or assumed name used by him in his profession or business to any accounting or financial statements, or to any report on any accounting or financial statements with any wording indicating that he is rendering an opinion or performing an attest function with respect to that statement

"B"
SENATE AMENDMENT/ to COMMITTEE AMENDMENT "A" to H.P. 234, L.D. 280

unless he holds a live permit under section 3990 as a public accountant who holds a certificate issued prior to July 31, 1979 or unless he holds a live permit under section 3990 as a certified public accountant.

Statement of Fact

The intent of this amendment is to prohibit the utilization of the opinion or attest function except by certified public accountants or public accountants who hold a live permit under the Maine Revised Statutes, Title 32, section 3990 issued prior to July 31, 1979.

(Chapman)
NAME 
COUNTY: Sagadahoc

Reproduced and distributed pursuant to Senate Rule 11-A.

June 1, 1979

(Filing No. S-275)