

# MAINE STATE LEGISLATURE

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1 (After Deadline)  
2 FIRST REGULAR SESSION  
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4 ONE HUNDRED AND TWELFTH LEGISLATURE  
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6 Legislative Document

No. 1635

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8 S.P. 620

In Senate, May 29, 1985

9 Approved for introduction by a majority of the Legislative Council  
10 pursuant to Joint Rule 27.

11 Referred to the Committee on Judiciary. Sent down for concurrence and  
ordered printed.

JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator Chalmers of Knox.

12 Cosponsored by Representative Higgins of Portland, Representative  
Diamond of Bangor and Representative Jackson of Harrison.

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13 STATE OF MAINE  
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15 IN THE YEAR OF OUR LORD  
16 NINETEEN HUNDRED AND EIGHTY-FIVE  
17

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18 AN ACT to Establish Confidential  
19 Communications Between Certified  
20 Public Accountants and their Clients  
21 Concerning Tax Matters.  
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23 Be it enacted by the People of the State of Maine as  
24 follows:

25 16 MRSA §53-B is enacted to read:

26 §53-B. Privileged communications to certified public  
27 accountants

28 Except at the request or with the consent of a  
29 client, no certified public account may be required  
30 to testify in any civil or criminal action, suit or  
31 proceeding at law or in equity about any confidential  
32 communications made by that client to the accountant  
33 for the purpose of facilitating the rendition of pro-  
34 fessional accounting services to that client.

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STATEMENT OF FACT

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The purpose of this bill is to protect confidential communications between certified public accountants and their clients.

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