

# MAINE STATE LEGISLATURE

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SECOND REGULAR SESSION

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ONE HUNDRED AND THIRTEENTH LEGISLATURE

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Legislative Document

NO. 2011

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H.P. 1476 House of Representatives, January 11, 1988  
Approved for introduction by a majority of the  
Legislative Council pursuant to Joint Rule 26.

Reference to the Committee on Judiciary suggested and  
ordered printed.

EDWIN H. PERT, Clerk  
Presented by Representative MAYO of Thomaston.

Cosponsored by Representatives MARSANO of Belfast,  
THISTLE of Dover-Foxcroft, and Senator BUSTIN of Kennebec.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND EIGHTY-EIGHT

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1                   **AN ACT to Establish Confidential**  
2                   **Communications Between Certified Public**  
3                   **Accountants and their Clients.**  
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5 Be it enacted by the People of the State of Maine as  
6 follows:

7           16 MRSA §53-B is enacted to read:

8           §53-B. Privileged communications to certified public  
9           accountants

10           Except at the request or with the consent of a

1 client, no certified public accountant may be required  
2 to testify in any civil or criminal action, suit or  
3 proceeding at law or in equity about any confidential  
4 communications made by that client to the accountant  
5 for the purpose of facilitating the rendition of  
6 professional accounting services to that client.

7 STATEMENT OF FACT

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

11 4109113087