

MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1991

Legislative Document

No. 244

H.P. 159

House of Representatives, February 1, 1991

Reference to the Committee on Business Legislation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative GREENLAW of Standish.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY-ONE

**An Act to Amend the Laws Affecting Permits to Practice Public
Accountancy.**



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

2
4 32 MRSA §12252, sub-§3, as enacted by PL 1987, c. 489, §2,
is amended to read:

6 3. Individual permits required. An applicant for initial
8 issuance or renewal of a permit to practice under this section
shall--be is required to show that each partner, officer or
10 shareholder who performs for a client services involving the use
of accounting or auditing skills and who regularly works in this
12 State, and each employee holding a certificate who regularly
works in this State, holds a valid individual permit to practice,
14 issued under section 12251 or the corresponding provision of
prior law, and that each ~~other~~ partner, officer or shareholder
16 who performs for a client services involving the use of
accounting or auditing skills and who does not regularly work in
18 this State holds a certificate and is licensed to practice public
accountancy in some other state.

20
22 STATEMENT OF FACT

24 Currently, for a firm to be permitted to practice
accounting, all partners, officers and shareholders must have
26 individual permits to practice. This bill exempts partners,
officers and shareholders who do not perform accounting or
auditing services from this requirement.