

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 312

H.P. 232

House of Representatives, January 31, 1995

An Act to Clarify the Law Relating to the Licensing of Accounting Firms.

Reference to the Committee on Business and Economic Development suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative DUNN of Gray.
Cosponsored by Senator SMALL of Sagadahoc and
Representatives: BUCK of Yarmouth, CHICK of Lebanon, GIERINGER of Portland,
HARTNETT of Freeport, JOYNER of Hollis, MARVIN of Cape Elizabeth, MAYO of Bath,
MURPHY of Berwick, OTT of York, PENDLETON of Scarborough, POVICH of Ellsworth,
REED of Falmouth, SIMONEAU of Thomaston, TYLER of Windham, WINGLASS of
Auburn, Senators: ABROMSON of Cumberland, CAREY of Kennebec.

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

2

Sec. 1. 32 MRSA §12201, sub-§5, as enacted by PL 1987, c. 489,
4 §2, is amended to read:

6 5. **Firm.** "Firm" means a sole proprietorship, a corporation
or, a partnership or any other form of organization.

8

10

STATEMENT OF FACT

12

14 This bill allows accountants when establishing a practice to
use any type of business entity or combination of business
16 entities recognized by the State.