

# MAINE STATE LEGISLATURE

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**EIGHTY-FIRST LEGISLATURE**

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**HOUSE**

**NO. 19**

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House of Representatives, Jan. 31, 1923.

Reported by Mr. Hale from Committee on Appropriations and Financial Affairs. Ordered printed and recommitted.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Hale of Portland.

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**STATE OF MAINE**

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IN THE YEAR OF OUR LORD ONE THOUSAND NINE HUNDRED AND TWENTY-THREE

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AN ACT to Amend Section Nine of Chapter Forty of the Revised Statutes Relating to Unauthorized Advertisements as Certified Public Accountants.

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

Section nine of chapter forty of the revised statutes is  
2 hereby amended by striking out all of said section and sub-  
3 stituting therefor the following:

‘Sect. 9. No person shall advertise or issue any sign, card  
2 or other indication designating himself as a certified public  
3 accountant or shall assume the title of a certified public  
4 accountant or use the abbreviation of C. P. A. or any other  
5 words, letters or figures to represent that he is a certified

6 public accountant or shall practice as such without having  
7 received a certificate in accordance with the provisions of  
8 the eight preceding sections of this chapter, or, having re-  
9 ceived such a certificate shall so advertise or represent him-  
10 self or practice after the revocation thereof. No partner-  
11 ship, unless all of its partners are holders of a certificate  
12 in accordance with the provisions of the eight preceding  
13 sections of this chapter, and no corporation, shall use the  
14 words "certified public accountant" in describing the part-  
15 nership or corporation or the business thereof; provided,  
16 however, that any partnership or corporation may represent  
17 that a specified person holding a certificate in accordance  
18 with the provisions of the eight preceding sections of this  
19 chapter is a member of such partnership or is in the service  
20 or employ of such partnership or corporation. Any vio-  
21 lation of this section shall be punished by a fine of not  
22 exceeding five hundred dollars.'