

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SEVENTY-SIXTH LEGISLATURE

OF THE

STATE OF MAINE

**1913**

Including Acts and Resolves of the Special Session held  
in 1912.

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Published by the Secretary of State, agreeably to Resolves of  
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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-Sixth  
Legislature

*1913*

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CHAP. 144

Chapter 144.

An Act to Regulate the Practice of Professional Public Accounting and Establish the Maine Board of Accountancy.

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

Maine Board of Accounting established.

—may make rules.

—duties.

Governor shall appoint three members.

—board, how constituted.

Terms of members.

Quorum of board.

—officers.

—secretary shall give bond.

—disposal of fees.

Section 1. That there be and hereby is created and established a board which shall be known as the Maine Board of Accountancy, vested with power to have and use a common seal and to make such rules, by-laws and regulations, not inconsistent with law, as they shall deem necessary to improve and promote the science and art of accounting, and to carry out the purposes and enforce the provisions of this act. Said board shall promote the standard of general education; the standard of special education in the science and art of accounting; the standard of moral character and general public experience as prescribed in this act in all examinations conducted hereunder.

Section 2. Within thirty days after this act takes effect the governor, with the advice and consent of the council, shall appoint three persons, who are citizens and residents of the State of Maine, to constitute and serve as the Maine Board of Accountancy. Two of such persons shall be skilled in the art of accounting who have previously been actively engaged in the profession of a public accountant, and the other shall be a practicing attorney in good standing in the courts of the State of Maine.

Section 3. The first three members appointed to the board shall serve for one, two and three years terms respectively, each to be designated by the governor, and thereafter all members shall be appointed for a term of three years or to fill out an unexpired term of a previous member, and excepting the attorney member, shall be holders of certificates issued under the provisions of this act. They shall take and subscribe to the oath required by law to qualify them to discharge their duties.

Section 4. A majority of the board shall constitute a quorum for the transaction of its business. They shall elect a chairman and secretary who shall hold their offices for the term of one year or until their successors are elected. The secretary shall give bond to the treasurer of the State of Maine in such sum as the board may determine for the faithful accounting of all moneys or property coming into his possession, and he shall keep proper records of the doings of the board, and of his receipts and expenditures, and all certificates issued and applications received by the board. He shall pay over to the treasurer of state quarterly on the last secular days of March, June, Sep-

tember and December, all fees collected by him during the preceding three months, and make such report thereof as the state auditor may require.

Section 5. The moneys paid into the state treasury under the provisions of this act shall be applied to the payment of the compensation and expenses of the members and of the expenses of the board, and so much thereof as may be necessary is hereby appropriated for that purpose. All bills for services and expenses of the board shall be submitted to the state auditor and upon approval be certified as required by law, and be paid from the moneys held in the state treasury as aforesaid; provided, however, that at no time shall any bills for services and expenses be paid out of the state treasury in excess of the amount paid into the same under the provisions of this act.

Section 6. The members of the board shall receive as compensation for their services five dollars per day for the time actually spent and such expenses as are incidental and necessary to carry out the provisions of this act.

Section 7. Any person who shall have received from the Maine Board of Accountancy a certificate of his qualifications to practice as a public accountant, as hereinafter provided, shall be styled and known as a certified public accountant, and no other persons shall assume such title or use the abbreviation C. P. A. or any other words, letters or figures to indicate that the person using the same is such certified public accountant.

Section 8. At such times as the board may fix upon, it shall hold meetings for the examination of applicants for certificates and shall give notice thereof by publication in a daily newspaper in each of the cities of Portland, Lewiston, Bangor and Augusta, stating the time and place of such meetings, not less than twenty days prior to the date thereof. At such meetings the board shall conduct examinations of applicants who have been residents of the State of Maine at least one year prior thereto, and of certified public accountants of any other state or foreign government which extends similar privileges to certified public accountants of this state, and who have paid the required fee, and to those who have shown the required proficiency in the theory of accounts, practical accounting, auditing, business systems and commercial law, and such other subjects as it deems necessary, and whom they believe to be of such character and fitness as to qualify them to act as public accountants, they shall issue a certificate over the signatures of the board and under its seal that the applicant is entitled to practice as a certified public accountant in accordance with the provisions of this act.

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Compensation and expenses of members, how paid.

—bills for services, etc., shall be audited.

Compensation of members of board.

Persons not having certificate shall not assume title of certified public accountant.

Meetings for examination of applicants.

—proceedings at meetings.

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—Board may waive examination of persons holding certificates from other states.

Section 9. The board may, in its discretion, waive the examination and the payment of fees and may issue a certificate for certified public accountant to any person possessing the qualifications mentioned in the preceding section who is the holder of a certified public accountant's certificate issued under the laws of another state or foreign government which extends similar privileges to certified public accountants of this state, provided the requirements in the state or foreign government which has granted it to the applicant are, in the opinion of the Maine Board of Accountancy equivalent to those herein provided.

Fee for examination.

Section 10. Each applicant for examination shall pay to the secretary of the board a fee of twenty-five dollars at the time of filing his application and no other fees or costs shall be required to be paid by him. If the applicant fails to pass the examination the fee shall not be returned to him, but he shall be entitled to take another examination after one year at any advertised meeting at which there are to be other applicants for examination. The fee shall be required to be paid by every person to whom a certificate for a certified public accountant is issued by the Maine Board of Accountancy, except that where reciprocal certificates are issued the fees required shall be not less than, nor more than the fees charged to certified public accountants of this state for similar privileges.

Certificates may be revoked for dishonesty, etc.

Section 11. The Maine Board of Accountancy may revoke any certificate issued under the provisions of this act upon proof of bad moral character, dishonesty, conviction of crime, incompetency or unprofessional conduct; provided however, a written notice shall have been mailed to the holder of such certificate at least twenty days before any hearing thereon stating the cause for such contemplated action and appointing a time and place for a hearing thereon by the Maine Board of Accountancy. Upon the revocation of any certificate it shall be surrendered to the board by the holder.

List of persons certified shall be filed in office of secretary of state.

Section 12. Upon the granting of any certificate for a certified public accountant by the board its secretary shall immediately file in the office of the secretary of state a certificate showing the name, residence and post office address, of the person to whom it is issued together with the date of the certificate and such other information as the board may deem advisable, such certificate to be open to all persons at all reasonable times for all proper purposes.

Penalty for falsely assuming to be a certified accountant.

Section 13. Any person who shall advertise or issue any sign, card or other indication designating himself as a certified public accountant, or who shall assume the title of a certified

public accountant, or use the abbreviation C. P. A., or any other words, letters or figures to represent that he is a certified public accountant, or shall practice as such without having received a certificate in accordance with the provisions of this act, or who shall issue any such sign, card or other indication or assume such title or abbreviation after any certificate authorizing such use by him has been revoked or continue to practice as a certified public accountant shall upon conviction be punished by a fine not exceeding five hundred dollars.

Section 14. The board shall annually make a report to the governor and council showing its receipts and disbursements in detail, the names of persons to whom certificates have been issued, and the names of persons whose certificates have been revoked with the reasons therefor, during the fiscal year ending June thirtieth.

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Board shall  
make annual  
report.

Approved March 31, 1913.

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## Chapter 145.

An Act to Amend Sections Forty and Forty-three of Chapter Fifteen of the Revised Statutes, as Amended, Relating to the Continuance of Unions of Towns Formed for the Employment of a Superintendent of Schools.

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

Section 1. Section forty of chapter fifteen of the revised statutes, as amended by chapter fifty-five of the public laws of nineteen hundred seven as amended by chapter one hundred twenty-two of the public laws of nineteen hundred nine as amended by chapter ninety-two of the public laws of nineteen hundred eleven, is hereby further amended by adding at the end of said section the following: 'A union of towns formed under the provisions of this section shall upon its first organization continue for a period of at least three years unless sooner dissolved by a two-thirds vote of the joint committee, but after the expiration of said three-year period any of the towns forming said union may at its annual meeting withdraw from said union and the remaining members may continue a union in accordance with the conditions herein prescribed as to the number of schools and upon the approval of a new certificate of union by the state superintendent of public schools. The joint committee of any union of towns may admit to said union any town or towns which have voted to join the said union; but such admission shall be subject to the conditions herein prescribed as to the number of schools and upon the approval

Section 40  
of chap. 15,  
R. S., as  
amended,  
further  
amended.