

### ACTS AND RESOLVES

#### AS PASSED BY THE

# Eighty-first Legislature

#### OF THE

## STATE OF MAINE

### 1923

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## **PUBLIC LAWS**

### OF THE

# **STATE OF MAINE**

As Passed by the Eighty-First Legislature

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CERTIFIED PUBLIC ACCOUNTANTS-DISSOLUTION OF CORPORATIONS.

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for power to sell so much of such estate of the deceased as is necessary to pay debts, funeral charges, legacies, expenses of sale and administration and for the erection of a suitable marker or gravestone.'

Approved February 20, 1923.

### Chapter 12.

An Act to Amend Section Nine of Chapter Forty of the Revised Statutes, Relating to Unauthorized Advertisements as Certified Public Accountants. Be it enacted by the People of the State of Maine, as follows:

R. S., c. 40, sec. 9; relating to penalty for falsely assuming to be a certified public accountant, amended. Section nine of chapter forty of the revised statutes is hereby amended, by striking out all of said section and substituting therefor the following:

'Sec. 9. Partnerships not to use words "certified public accountants," anless all members are such; corporations prohibited from using the words. No person shall advertise or issue any sign, card or other indication designating himself as a certified public accountant or shall assume the title of a certified public accountant or use the abbreviation of 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 the eight preceding sections of this chapter, or, having received such a certificate shall so advertise or represent himself or practice after the revocation thereof. No partnership, unless all of its partners are holders of a certificate in accordance with the provisions of the eight preceding sections of this chapter, and no corporation, shall use the words certified public accountant in describing the partnership or corporation or the business thereof; provided, however, that any partnership or corporation may represent that a specified person holding a certificate in accordance with the provisions of the eight preceding sections of this chapter is a member of such partnership or is in the service or employ of such partnership or corporation. Any violation of this section shall be punished by a fine of not exceeding five hundred dollars.'

Approved February 22, 1923.

#### Chapter 13.

An Act to Amend Section Eighty-nine of Chapter Fifty-one of the Revised Statutes, Relating to the Dissolution of Corporations. Be it enacted by the People of the State of Maine, as follows:

R. S., c. 51, sec. 89; relating to bill in equity against corporations for