

# REVISED STATUTES of the STATE OF MAINE 1954

## **1959 CUMULATIVE SUPPLEMENT**

ANNOTATED

IN FIVE VOLUMES

### **VOLUME 2**

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quality than are established by the laws of the state of Maine for such waters, or

(b) to any classification and pertinent standards of water quality in respect to such interstate waters of the state of Maine as have not been assigned a classification under the laws of the state of Maine

**II.** No classification of waters or standards of water quality thereto appertaining which shall have been approved by the New England water pollution control commission prior to the effective date of this act, as established in section 4 hereof, shall be binding upon the state of Maine or any administrative agency thereof or any municipal corporation or administrative agency thereof, or any person, firm or corporation therein, with relation to any interstate waters of the state of Maine. (1955, c. 450.)

#### Chapter 80.

#### **Registration of Accountants.**

Sec. 1. Board of accountancy; appointment; compensation. — The Maine board of accountancy, as heretofore established and hereinafter in this chapter called the "board", shall consist of 3 members who shall be citizens and residents of the state, appointed annually by the governor with the advice and consent of the council, for terms of 3 years as the terms of the several members expire. Vacancies occurring during a term shall be filled for the unexpired term. All members of said board shall be skilled in the art of accounting and shall have been actively engaged in the profession of a public accountant; they shall be holders of certificates issued under the provisions of this chapter.

(1957, c. 203, § 1.)

Effect of amendment. — The 1957 amendment substituted the word "All" for the word "Two" which formerly appeared as the first word of the last sentence of the first paragraph, and deleted the clause "the other member shall be a practicing attorney in good standing in the courts of this state" which formerly appeared at the end of such sentence.

As the second paragraph was not changed by the amendment, it is not set out.

Sec. 4. Examination; issue of certificates.—At such times as the board may fix, 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 20 days prior to the date thereof. An exact copy of the examination questions shall be filed with the state librarian for public reference within 30 days after date of examination. At such meetings the board shall conduct examinations of applicants who have been residents of the state at least 1 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. To those who have shown the required proficiency in the theory of accounts, practical accounting, auditing, commercial law and such other subjects as it deems necessary and whom it believes to be of such character and fitness as to qualify them to act as public accountants, it shall issue a certificate over the signatures of the members 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 chapter.

The board may at its discretion waive examination in not to exceed 2 of the 4 subjects of any applicant on receipt of satisfactory proof that he has successfully passed examination in these subjects within a period of not to exceed 2 years in any other state or territory of the United States in which the require-

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ments for examination are in the opinion of the board equivalent to those in the state of Maine; provided the state in question extends similar privileges to this state. (R. S. c. 73,  $\S$  4. 1957, c. 203,  $\S$  2, 3.)

**Effect of amendment.** — The 1957 preceding the words "commercial law" in amendment deleted the words "business the last sentence of the first paragraph systems and" which formerly appeared and added the second paragraph.

Sec. 5. Persons holding certificates from other states.—The board may, in its discretion, waive the examination and upon the payment of the fee of \$35 specified in section 6, issue a certificate for a certified public accountant to any person who has been a resident of this state for the preceding year and 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 board, equivalent to those of this state. (R. S. c. 73, § 5. 1957, c. 203, § 4.)

Effect of amendment. — The 1957 amendment deleted a provision authorizing the board to waive the payment of fees, inserted the provision requiring the payment thereof, inserted the words "who has been a resident of this state for the preceding year and", and substituted a comma for a semicolon preceding the word "provided".

Sec. 6. Fee; second examination.—Each applicant for examination shall pay to the secretary of the board a fee of 335 at the time of filing his application. If the applicant fails to pass the examination, the fee shall not be returned to him but he shall be entitled to be reexamined at any advertised meeting at which there are to be other applicants for examination, on payment of an additional fee of 7 for each section of the examination in which he is reexamined. (R. S. c. 73, 6.1957, c. 203, 5.)

Effect of amendment. — The 1957 amendment rewrote this section.

#### Chapter 81.

#### **Registration of Architects.**

Sec. 1. Board of registration for architects.

The board shall be composed of 5 practicing architects, or 4 practicing architects and 1 professor of architecture, who shall be appointed by the governor with the advice and consent of the council, to serve for 3 years and until their successors are duly appointed and qualified. Each member of the board shall receive a certificate of his appointment from the governor. (1945, c. 356, § 1. 1949, c. 242, § 1. 1955, c. 122, § 1.)

Effect of amendment.—The 1955 amendment substituted "5" for "3" and "4" for "2" near the beginning of the second paragraph, and deieted the words "and shall serve without pay," formerly appearing at the end of the second paragraph. As the first paragraph of the section was not changed, it is not set out.

Sec. 3. Organization; meetings; compensation; quorum; seal.—The board shall nold at least 2 meetings each year for the purpose of examining candidates for registration. Special meetings shall be held at such times as the regularly adopted rules and regulations of the board shall provide. The members of the board shall each receive as compensation for their services \$10 a day for the time actually spent and their necessary expenses incurred in the discharge of their duties, to be certified by the secretary of the board.

Three members of the board shall constitute a quorum but no certificate of reg-