

# MAINE STATE LEGISLATURE

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## TITLE 32

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CHAPTER 1  
ACCOUNTANTS

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SUBCHAPTER I  
BOARD OF ACCOUNTANCY

- Sec.
1. Appointment; compensation.
  2. Organization; powers and duties; treasurer; expenses.
  3. Annual reports.

§ 1. 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 and they shall be holders of certificates issued under this chapter.

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.

R.S.1954, c. 80, § 1; 1957, c. 203, § 1.

§ 2. Organization; powers and duties; treasurer; expenses

A majority of the board shall constitute a quorum for the transaction of its business. The board shall annually elect a chairman and secretary. It may have and use a common seal and make such rules, bylaws and regulations, not inconsistent with law, as it shall deem necessary to improve and promote the science and art of accounting and to carry out the purposes and enforce this chapter. The 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 chapter, in all examinations conducted. The secretary shall keep proper records of the doings of the board and of his receipts and expenditures and of all certificates issued and applications received by the board.

The secretary of the board shall be the treasurer thereof and shall receive all fees, charges and assessments payable to the board and account for and pay over the same according to law.

R.S.1954, c. 80, § 2.

### § 3. Annual reports

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 each fiscal year ending on the 30th day of June.

R.S.1954, c. 80, § 10.

## SUBCHAPTER II

### REGISTRATION

Sec.

51. Examination; issuance of certificates.
52. Reciprocity with other states.
53. Fees; 2nd examination.
54. Certificates.
55. —Revocation.
56. Filing of information.
57. Advertising; names; practice without certificate; partnerships and corporations.

### § 51. Examination; issuance 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 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. 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 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 requirements 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.1954, c. 80, § 4; 1957, c. 203, §§ 2, 3.

**§ 52.    Reciprocity with other states**

The board may, in its discretion, waive the examination and upon the payment of the fee of \$35 specified in section 53, 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.1954, c. 80, § 5; 1957, c. 203, § 4.

**§ 53.    Fee; 2nd examination**

Each applicant for examination shall pay to the secretary of the board a fee of \$35 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.1954, c. 80, § 6; 1957, c. 203, § 5.

#### **§ 54. Certificates**

Any person who shall have received from the board a certificate of his qualifications to practice as a public accountant, as 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.

R.S.1954, c. 80, § 3.

#### **§ 55. —Revocation**

The Administrative Hearing Commissioner, as designated in Title 5, chapters 301 to 307, may suspend or revoke any certificate issued by the board on proof of bad moral character, dishonesty, conviction of crime, incompetency or unprofessional conduct by the holder of the certificate. Upon the revocation of any certificate, it shall be surrendered to the board by the holder.

R.S.1954, c. 80, § 7; 1961, c. 394, § 43; c. 417, § 168; 1963, c. 412, §§ 21, 23.

#### **§ 56. Filing of information**

Upon the granting of any certificate for a certified public accountant by the board, the 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 the certificate was issued, together with the date thereof and such other information as the board may deem advisable. The certificate so filed shall be open to inspection by all persons at all reasonable times.

R.S.1954, c. 80, § 8.

#### **§ 57. Advertising; names; practice without certificate; partnerships and corporations**

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

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represent that he is a certified public accountant, or shall practice as such without having received a certificate in accordance with this chapter or, having received such a certificate, shall so advertise, represent himself or practice after the revocation thereof. No partnership, unless all of its partners are holders of a certificate in accordance with this chapter, and no corporation shall use the words "certified public accountant" in describing the partnership or corporation or the business thereof. Any partnership or corporation may represent that a specified person holding a certificate in accordance with 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 punishable by a fine of not more than \$500.

R.S.1954, c. 80, § 9.