

HOUSE . . . No. 1555

The Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, April 12, 1922.

The committee on Banks and Banking, to whom were referred the petition (accompanied by bill, House, No. 644) of Edward C. Hinckley for the punishment of persons falsely styling themselves certified public accountants; and the petition (accompanied by bill, House, No. 812) of Raymond D. Willard for an amendment of the law relative to certified public accountants, report the accompanying bill.

For the committee,

WILLIAM H. HANNAGAN.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Twenty-Two.

AN ACT

To prevent the Fraudulent Use of the Words “Certified Public Accountant” and for other Purposes.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter ninety-three of the General Laws
2 is hereby amended by striking out section thirty-seven
3 and inserting in place thereof the following: — *Section 37.*
4 Any applicant whom the commissioner deems to have the
5 necessary qualifications and professional ability shall be
6 registered as a public accountant, and shall receive a
7 certificate thereof, for which an annual fee of five dollars
8 shall be paid. The commissioner, if the annual fee is not
9 paid, shall, and, for other sufficient cause, may, after
10 notice and hearing suspend or revoke the certificate. He
11 shall keep a record of all certificates issued under this
12 section which shall be open to inspection in the office of
13 the state secretary.

1 SECTION 2. Said chapter ninety-three is hereby further
2 amended by striking out section thirty-nine and inserting
3 in place thereof the following: — *Section 39.* No person
4 not registered under section thirty-seven shall designate
5 himself or hold himself out as a certified public ac-

6 countant. No partnership, all of whose members are not
7 registered under section thirty-seven, and no corporation
8 shall use the words "certified public accountant". Any
9 violation of this section shall be punished by a fine of
10 not more than five hundred dollars or by imprisonment
11 for not more than six months or both.

THE HISTORY OF THE

... of the ...
... of the ...
... of the ...
... of the ...
... of the ...

AN ACT

... of the ...
... of the ...
... of the ...
... of the ...
... of the ...

... of the ...
... of the ...
... of the ...
... of the ...
... of the ...

... of the ...
... of the ...
... of the ...
... of the ...
... of the ...

... of the ...
... of the ...
... of the ...
... of the ...
... of the ...