

HOUSE No. 1447

Accompanying the petition of Victor Francis Jewett for an amendment of the law relative to the registration of public accountants. Banks and Banking. April 16.

The Commonwealth of Massachusetts.

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

AN ACT

Relative to the Registration of Public Accountants.

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. Section thirty-five of chapter ninety-three
2 of the General Laws is hereby amended by striking out, in
3 the first line, the words "The commissioner of banks",
4 and inserting in place thereof the words: — The director
5 of registration, — so as to read as follows: — *Section 35.*
6 The director of registration shall have charge of the reg-
7 istration of public accountants and shall make such rules
8 as are necessary to carry out sections thirty-five to
9 thirty-nine, inclusive.

1 SECTION 2. Section thirty-six of said chapter ninety-
2 three is hereby amended by striking out, in the first line,

3 the word "commissioner", and inserting in place thereof
4 the words: — director of registration, — so as to read as
5 follows: — *Section 36.* The director of registration shall
6 examine any citizen of the United States resident in the
7 commonwealth and not less than twenty-one years of
8 age who may apply for a certificate, shall investigate his
9 character and fitness, and shall require the payment of
10 such a reasonable and fixed fee, not exceeding twenty-
11 five dollars, as may be necessary in his opinion to carry
12 out sections thirty-five to thirty-nine, inclusive.

1 SECTION 3. Section thirty-seven of said chapter ninety-
2 three, as amended by section one of chapter three hun-
3 dred and ninety-five of the acts of nineteen hundred and
4 twenty-two, is hereby further amended by striking out
5 the word "commissioner" wherever the same occurs in
6 the second, seventh and eighth lines, and inserting in
7 place thereof in each instance the words: — director of
8 registration, — so as to read as follows: — *Section 37.*
9 Any applicant whom the director of registration deems
10 to have the necessary qualifications and professional abil-
11 ity shall be registered as a public accountant, and shall
12 receive a certificate thereof. Every registered public
13 accountant shall, annually on or before the anniversary
14 date of the issuance of such certificate, pay to the director
15 of registration a fee of five dollars. The director of regis-
16 tration, if the annual fee is not paid, shall, and, for other
17 sufficient cause, may, after notice and a hearing, suspend
18 or revoke the certificate. He shall keep a record of all
19 certificates issued under this section, a duplicate of which
20 shall be open to inspection in the office of the state
21 secretary.

