

SENATE No. 246

Commonwealth of Massachusetts.

SENATE, March 15, 1909.

The joint committee on Ways and Means, to which was referred the petition (with accompanying bill, House No. 244) of G. Duthie Strachan and others for legislation to provide for the registration of public accountants, reports the accompanying bill.

For the committee,

ELMER A. STEVENS.

Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Nine.

AN ACT

To provide for 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. For the purpose of this act, the com-
2 missioner of corporations, the bank commissioner
3 and the commissioner of insurance, shall constitute
4 a board for the registration of public accountants.

1 SECTION 2. Said board shall make all rules
2 necessary to carry out the provisions of this act
3 and shall keep a record of all certificates issued
4 hereunder, a duplicate of which shall be open to
5 inspection in the office of the secretary of the com-
6 monwealth.

1 SECTION 3. Said board shall examine any citizen
2 of the United States resident in this commonwealth
3 and not less than twenty-one years of age who may
4 apply for such certificate, and may require the pay-
5 ment to them of such reasonable and fixed fees,
6 not exceeding twenty-five dollars upon each appli-

7 cation, as may be necessary to provide for the
8 expenses of said board. Such part of said fees
9 as shall not be required to provide for the expenses
10 of the board shall be paid by it into the treasury
11 of the commonwealth.

1 SECTION 4. Any applicant whom the board
2 deems to have the qualifications and professional
3 ability required by it shall be registered by the
4 board as a certified public accountant and shall
5 receive a certificate thereof. The board shall have
6 power to revoke or to suspend for good cause any
7 certificate issued by it, after notice and a hearing.

1 SECTION 5. Any person who falsely represents
2 himself to be a certified public accountant under
3 this act, shall be deemed guilty of misdemeanor,
4 and shall be punished by a fine not exceeding five
5 hundred dollars, or by imprisonment not exceeding
6 six months, or both.

