43.22.485 are each amended to read as follows:

If the director of the department determines that standards for factory built housing or factory built commercial structures prescribed by statute, rule or regulation of another state are at least equal to the regulations prescribed under RCW 43.22.450 through 43.22.490, and that such standards are actually enforced by such other state, he may provide by regulation that factory built housing or factory built commercial structures approved by such other state shall be deemed to have been approved by the department.

> Passed the House March 14, 1973. Passed the Senate April 3, 1973. Approved by the Governor April 10, 1973. Filed in Office of Secretary of State April 19, 1973.

CHAPTER 23 [House Bill No. 741] CERTIFIED PUBLIC ACCOUNTANTS -- MANDATORY CONTINUING EDUCATION

AN ACT Relating to certified public accountants, amending section 28, chapter 226, Laws of 1949 as amended by section 6, chapter 114, Laws of 1969 and RCW 18.04.290; and amending section 29, chapter 226, Laws of 1949 as amended by section 2, chapter 294, Laws of 1961 and RCW 18.04.300.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 28, chapter 226, Laws of 1949 as amended by section 6, chapter 114, Laws of 1969 and RCW 18.04.290 are each amended to read as follows:

(1) The director of motor vehicles shall upon application issue an annual permit to practice public accounting in this state to any person or partnership authorized to engage in such practice in this state under a valid certificate, license, or registration, to any corporation presently authorized to do business under RCW 18.04.350, as now or hereafter amended, and to any candidate for a certificate as a certified public accountant who has passed the entire examination given by the examining committee as provided in RCW 18.04.120 as now or hereafter amended. Such permits shall expire on the thirtieth day of June of each year. The annual fee for a permit to practice public accounting in this state shall twenty-five dollars. In the event the holder of a permit fails to renew the same prior to the expiration thereof such failure shall not deprive a person or partnership otherwise entitled to such permit of the right to renew the same upon the payment of the fees which the applicant would have been required to pay if the permit had been renewed prior to its expiration.

(2) Every person practicing public accounting shall as a prerequisite to annual renewal of such permit, submit to the Washington state board of accountancy satisfactory proof of having, during the preceding three years, completed fifteen days or an accumulation of one hundred twenty hours of continuing education recognized and approved by the board: PROVIDED, That this subsection shall not apply to applications for renewal until three years after the effective date of this 1973 amendatory act: PROVIDED, That this requirement may be waived by the board for good cause.

Sec. 2. Section 29, chapter 226, Laws of 1949 as amended by section 2, chapter 294, Laws of 1961 and RCW 18.04.300 are each amended to read as follows:

Upon complying with RCW 18.04.320 the board may revoke or suspend any certificate issued under RCW 18.04.120, or any license issued under RCW 18.04.210, or any registration under RCW 18.04.230 through 18.04.260, or may revoke, suspend, or refuse to renew any annual permit issued under RCW 18.04.290 for any one or any combination of the following causes:

- (1) The practice of any fraud or deceit in obtaining a certificate as a certified public accountant, or a license as a licensed public accountant, or in obtaining registration under this chapter, or in obtaining an annual permit under this chapter;
- (2) Dishonesty, fraud, or gross negligence in the practice of public accounting;
 - (3) Violation of any of the provisions of RCW 18.04.340;
- (4) Violation of the rules of professional conduct promulgated by the board under the authority granted by RCW 18.04.070;
- (5) Conviction of a felony under the laws of any state or of the United States:
- (6) Conviction of any crime, an essential element of which is dishonesty or fraud, under the laws of any state or of the United States:
- (7) Cancellation, revocation, suspension, or refusal of the authority to practice as a certified public accountant, as a licensed public accountant, or as a accountant in any of the United States; or
- (8) ((Failure by any person not a citizen of the United States to become a citizen within six years from the date he receives a certificate as a certified public accountant or a license as a ticensed public accountant as provided in)) Violation of any of the

provisions of this chapter.

Passed the House April 5, 1973.

Passed the Senate April 3, 1973.

Approved by the Governor April 10, 1973.

Filed in Office of Secretary of State April 10, 1973.

CHAPTER 24

FIRE PREVENTION AUTHORITY

[House Bill No. 746]
DEPARTMENT OF NATURAL RESOURCES--FOREST

AN ACT Relating to protection of forest lands; amending section 2, chapter 12, Laws of 1965 ex. sess. as amended by section 1, chapter 134, Laws of 1971 ex. sess. and RCW 76.04.251; amending section 12, chapter 142, Laws of 1955 as last amended by section 10, chapter 12, Laws of 1965 ex. sess. and RCW 76.04.270; amending section 5, chapter 207, Laws of 1971 ex. sess. and RCW 76.04.385; amending section 8, chapter 207, Laws of 1971 ex. sess. and RCW 76.04.515; repealing section 4, chapter 12, Laws of 1965 ex. sess. and RCW 76.04.253; repealing section 5, chapter 12, Laws of 1965 ex. sess. and RCW 76.04.254; repealing section 6, chapter 12, Laws of 1965 ex. sess. and RCW 76.04.255; repealing section 7, chapter 12, Laws of 1965 ex. sess. and RCW 76.04.256; repealing section 8, chapter 12, Laws of 1965 ex. sess. and RCW 76.04.257; repealing section 11, chapter 142, Laws of 1955, section 9, chapter 12, Laws of 1965 ex. sess. and RCW 76.04.260; and repealing section 17, chapter 125, Laws of 1911, section 8, chapter 184, Laws of 1923, section 7, chapter 58, Laws of 1951, section 13, chapter 142, Laws of 1955, section 4, chapter 151, Laws of 1959 and RCW 76.04.320.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 2, chapter 12, Laws of 1965 ex. sess. as amended by section 1, chapter 134, Laws of 1971 ex. sess. and RCW 76.04.251 are each amended to read as follows:

It shall be unlawful for anyone to operate during the closed season as defined in RCW 76.04.252, any steam, internal combustion, or electric engines, or any other spark emitting equipment or devices on any forest land or in any place where, in the opinion of the department ((of natural resources)), within reason, fire could be communicated to forest land, without first complying with the requirements ((for each situation and type of equipment listed in the