

CHAPTER 72.

[H. B. No. 4.]

CREATING A STATE BOARD OF ACCOUNTANCY.

AN ACT to create a "State Board of Accountancy," and prescribe its duties and powers; to provide for the examination of, and issuance of certificates to, qualified applicants, with the designation of "Certified Public Accountant," and to provide the penalty for violations of the provisions thereof.

Be it enacted by the Legislature of the State of Washington:

SECTION 1. Within thirty days after this act shall take effect, the Washington Association of Public Accountants shall nominate fifteen reputable and skilled accountants, who shall have been in practice as such not less than three consecutive years, from which the Governor shall appoint five. The said five skilled accountants duly elected and appointed shall constitute the Board of Accountancy of the State of Washington, and shall hold office, as respectively designated in their appointments, for the term of one, two, three, four and five years, as hereinafter provided, and until their successors have been duly elected and appointed. The members of such board shall, within thirty days after their appointment, take and subscribe to the oath of office as prescribed by the statutes of the State of Washington, and file the same with the Secretary of State. The Certified Public Accountants of the State of Washington, as hereinafter provided, shall annually nominate five of their number, one of whom the Governor of the State of Washington shall appoint to fill the vacancy annually occurring in said board, such appointment to be for the term of five years. In case of a vacancy occurring from any cause, the Governor shall fill the vacancy by appointing a Certified Public Accountant from the names last submitted, to serve as a member of the board for the remainder of the term.

SEC. 2. The State Board of Accountancy shall have its office at such place in the State of Washington as shall be designated by the board, and its powers and duties shall be as follows:

First. To formulate rules for the Government of the board and for the examination of, and granting of certificates of qualification to, persons applying therefor.

Second. To hold written examination of applicants for such certificates, at least semi-annually, at such places as circumstances and applications may warrant.

Third. To grant certificates of qualifications to such applicants as may, upon examination, be found qualified in "theory of accounts," "practical accounting," "auditing" and "commercial law," to practice as certified public accountants.

Fourth. To charge and collect from all applicants such fee, not exceeding twenty-five dollars, as may be necessary to meet the expenses of examination, issuance of certificates and conducting its office: *Provided*, That all such expenses, including not exceeding five dollars per day for each member while attending the session of the board or conducting the examinations, must be paid from the current receipts; and no portion thereof shall ever be paid from the State Treasury.

Fifth. To revoke for cause such certificates, after written notice to the holder, and a hearing being had thereon: *Provided*, That such revocation must receive the affirmative vote of at least four members of the board.

Sixth. To report annually to the Governor, on or before the first day of January in each year, all such certificates issued during the preceding year, together with a detailed statement of receipts and disbursements: *Provided*, That any balance remaining in excess of the expenses incurred shall be transferred to the common school fund of the State.

Seventh. The board may, in its discretion, under regulations provided by its rules, waive the examination of applicants possessing the qualifications mentioned in subsection three of this section, who shall have been for more than one year prior to the passage of this act residents of the State of Washington, and who shall, in writing, apply for such certificate within one year thereafter.

Eighth. Every Certified Public Accountant, during the time he continues the practice of his profession shall, annually, on such date as the Board of Accountancy may determine, pay to the secretary of said Board of Accountancy a fee of one dollar, in return for which payment he shall receive a renewal certificate for one year.

SEC. 3. Any citizen of the United States, or any person who has duly declared his intention of becoming such citi-

Who may
apply for
examination.

zen, residing and doing business in the State of Washington, being over the age of nineteen years and of good moral character, may apply to the State Board of Accountancy for examination under its rules, and for the issuance to him of a certificate of qualification to practice as a Certified Public Accountant; and upon the issuance and receipt of such certificate, and during the period of its existence, he shall be styled and known as a Certified Public Accountant, and no other person shall be permitted to assume and use such title, or to use any words, letters or figures, to indicate that the person using the same is a Certified Public Accountant.

SEC. 4. Any person violating the provisions of this act shall be deemed guilty of a misdemeanor, and upon conviction thereof before any court of competent jurisdiction, shall be punished by a fine in any sum not exceeding one hundred dollars. ^{Violation and penalty.}

Passed the House February 24, 1903.

Passed the Senate March 5, 1903.

Approved by the Governor March 12, 1903.

CHAPTER 73.

[H. B. No. 295.]

PROVIDING FOR THE SETTLEMENT OF TAXES ASSESSED AGAINST MINING PROPERTY FROM 1899 TO 1902 INCLUSIVE.

AN ACT providing for the settlement of taxes assessed against mining property for the years 1899, 1900, 1901 and 1902 and authorizing a compromise of disputes of suits relating thereto, and declaring an emergency.

Be it enacted by the Legislature of the State of Washington:

SECTION 1. The board of county commissioners of any county in the State is hereby authorized to compromise and settle on an equitable basis any unpaid taxes levied and ^{Commissioners to compromise.}