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support of the state government and its existing public institutions, and shall take effect on the first Sunday following signature by the governor.

Passed the House June 7, 1975. Passed the Senate June 6, 1975. Approved by the Governor June 26, 1975. Filed in Office of Secretary of State June 27, 1975.

CHAPTER 229

[House Bill No. 612] BOARD OF ACCOUNTANCY— FEES, DETERMINATION

AN ACT Relating to accountancy; amending section 15, chapter 226, Laws of 1949 as amended by section 2, chapter 114, Laws of 1969 and RCW 18.04.160; amending section 19, chapter 226, Laws of 1949 as amended by section 3, chapter 114, Laws of 1969 and RCW 18.04.200; amending section 21, chapter 226, Laws of 1949 as amended by section 4, chapter 114, Laws of 1969 and RCW 18.04.200; amending section 27, chapter 226, Laws of 1949 as amended by section 5, chapter 114, Laws of 1969 and RCW 18.04.280; amending section 28, chapter 226, Laws of 1949 as last amended by section 1, chapter 23, Laws of 1973 1st ex. sess. and RCW 18.04.290.

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

Section 1. Section 15, chapter 226, Laws of 1949 as amended by section 2, chapter 114, Laws of 1969 and RCW 18.04.160 are each amended to read as follows:

A candidate who fails an examination shall have the right to take succeeding examinations subject to such rules and regulations as the board may adopt governing reexaminations. The board may for good cause shown, waive the requirement that a candidate must have taken an examination at least once a year. An application for examination or reexamination in any subject shall be accompanied by a fee ((of forty dollars for all four sections of the examination, thirty dollars for three sections, and twenty dollars for one or two sections)) in an amount determined by the board in accordance with this chapter not to exceed seventy-five dollars.

Sec. 2. Section 19, chapter 226, Laws of 1949 as amended by section 3, chapter 114, Laws of 1969 and RCW 18.04.200 are each amended to read as follows:

The director of motor vehicles shall register a partnership as a partnership of certified public accountants if the partnership meets the following requirements:

(1) At least one partner must hold a valid certificate to practice in this state as a certified public accountant;

(2) Each partner personally engaged within this state in the practice of public accounting must hold a valid certificate to practice in this state as a certified public accountant; and

(3) Each partner must hold a valid certificate, license, permit or degree authorizing him to practice as a certified public accountant in a state, territory, or possession of the United States;

(4) Each resident manager in charge of an office of the partnership in this state must hold a valid certificate to practice in this state as a certified public accountant; and (5) The application for registration as a partnership of certified public accountants must be approved by the board.

Application for such registration shall be in writing, sworn to by a partner of such partnership who holds a valid certificate to practice in this state as a certified public accountant. A notice of amendment shall be filed with the board within one month after the admission to, or withdrawal of a partner from, any partnership so registered. A fee ((of fifteen dollars)) in an amount determined by the board in accordance with this chapter not to exceed thirty dollars must accompany ((the)) each original application((5)) and ((a fee of ten dollars must accompany)) each notice of amendment.

Sec. 3. Section 21, chapter 226, Laws of 1949 as amended by section 4, chapter 114, Laws of 1969 and RCW 18.04.220 are each amended to read as follows:

The director of motor vehicles shall register a partnership as a partnership of licensed public accountants if the partnership meets the following requirements:

(1) At least one general partner must hold a valid certificate to practice in this state as a certified public accountant or a valid license to practice in this state as a licensed public accountant;

(2) Each partner personally engaged within this state in the practice of public accounting must hold a valid certificate to practice in this state as a certified public accountant or a valid license to practice in this state as a licensed public accountant;

(3) Each partner must hold a valid certificate, license, permit or degree authorizing him to practice as either a certified public accountant or a licensed public accountant in a state, territory, or possession of the United States;

(4) Each resident manager in charge of an office of the partnership in this state must hold a valid certificate to practice in this state as a certified public accountant or a valid license to practice in this state as a licensed public accountant; and

(5) The application for registration as a partnership of licensed public accountants must be approved by the board.

Application for such registration shall be in writing, sworn to by a partner of such partnership who holds a valid certificate to practice in this state as a certified public accountant or a valid license to practice in this state as a licensed public accountant. A notice of amendment shall be filed with the board within one month after the admission to, or withdrawal of a partner from, any partnership so registered. A fee ((of fifteen dollars)) in an amount determined by the board in accordance with this chapter not to exceed thirty dollars must accompany ((the)) each original application((5)) and ((a fee of ten dollars must accompany)) each notice of amendment.

Sec. 4. Section 27, chapter 226, Laws of 1949 as amended by section 5, chapter 114, Laws of 1969 and RCW 18.04.280 are each amended to read as follows:

Application for registration shall be in writing sworn to by a partner of the applicant partnership who holds a certificate to practice in this state as a certified public accountant or a license to practice in this state as a licensed public accountant or is a registered public accountant of this state. A notice of amendment shall be filed with the board within one month after the admission to, or with-drawal of a partner from, any partnership so registered. A fee ((of fifteen dollars))

in an amount determined by the board in accordance with this chapter not to exceed thirty dollars shall accompany ((the)) each original application and ((a fee of ten dollars shall accompany)) each notice of amendment.

Sec. 5. Section 28, chapter 226, Laws of 1949 as last amended by section 1, chapter 23, Laws of 1973 1st ex. sess. 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 present!y 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 be ((twenty-five dollars.)) in an amount determined by the board in accordance with this chapter not to exceed fifty 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 July 16, 1973: PRO-VIDED, That this requirement may be waived by the board for good cause.

Passed the House June 8, 1975. Passed the Senate June 7, 1975. Approved by the Governor June 26, 1975. Filed in Office of Secretary of State June 27, 1975.

CHAPTER 230

[Substitute House Bill No. 693] PUBLIC WORKS AND CONTRACTS——ADVERTISEMENT

AN ACT Relating to public contracts; amending section 36.32.250, chapter 4, Laws of 1963 as last amended by section 16, chapter 144, Laws of 1967 ex. sess. and RCW 36.32.250; and amending section 2, chapter 183, Laws of 1923 as amended by section 1, chapter 70, Laws of 1967 and RCW 39.04.020.

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

Section 1. Section 36.32.250, chapter 4, Laws of 1963 as last amended by section 16, chapter 144, Laws of 1967 ex. sess. and RCW 36.32.250 are each amended to read as follows: