

CHAPTER 41.

[H. B. 114.]

CERTIFIED PUBLIC ACCOUNTANTS.

AN ACT relating to certified public accountants and amending section 8268, Remington's Revised Statutes, by adding three new sections to be known as sections 8268-1, 8268-2 and 8268-3.

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

SECTION 1. That a new section to be known as section 8268-1, Remington's Revised Statutes, be added to section 8268, which shall read as follows:

Adds
§ 8268-1, Rem.
Rev. Stat.
(§ 3-21 P. C.)

Section 8268-1. Subsequent to July first, nineteen hundred and thirty-seven, every candidate for examination for a certificate or license as a certified public accountant shall present evidence that (a) he is a graduate of a high school with a four years' course or has had an equivalent education, or that he has had sufficient commercial experience in accounting so that in the judgment of the director of licenses the requirement of a four year high school course or equivalent education may be waived: *Provided*, That any applicant who has not had the practical experience required, but who possesses the educational and other requirements and whose application has been approved by the director of licenses may sit for the examination, but if he shall successfully pass same the issuance of a certificate or license to him and the right to practice as a certified public accountant or to hold himself out to the public as a certified public accountant shall be deferred until he shall have obtained, within a period of five consecutive years, at least three years of practical experience in accounting or experience requiring an accounting background satisfactory to the director of licenses, any part of which may be prior to the date of application: *Provided, further,*

Eligibility
for
examination.

Practical
experience.

Educational
require-
ments.

That this act shall not apply to any candidate who, prior to the effective date of this act, shall have requested permission to sit for examination, or is now enrolled in any college or correspondence course in accounting.

Adds
§ 8268-2, Rem.
Rev. Stat.
(§ 3-22 P. C.)

SEC. 2. That a new section to be known as section 8268-2 of Remington's Revised Statutes, be added to section 8268, which shall read as follows:

Misrepresentation.

Section 8268-2. The display or uttering within this state of a card, sign, advertisement or other printed, engraved or written instrument or device, bearing a person's name in conjunction with the words "certified public accountant" or any abbreviation thereof, or the letters "C. P. A." shall be *prima facie* evidence in any prosecution, proceeding or hearing that the person whose name is so displayed, caused or procured the display or uttering of such card, sign, advertisement or other printed, engraved or written instrument or device and that such person is holding himself out to be a certified public accountant. In any prosecution or proceeding under this section, evidence of the commission of a single act prohibited by this section shall be sufficient to justify a conviction and recovery of any civil penalty without evidence of a general course of conduct.

Prosecution.

Adds
§ 8268-3, Rem.
Rev. Stat.
(§ 3-23 P. C.)

SEC. 3. That a new section to be known as section 8268-3 of Remington's Revised Statutes, be added to section 8268, which shall read as follows:

Copartnership.

Section 8268-3. Nothing contained in this act shall be deemed to prohibit the use of the words "certified public accountants" in connection with the firm or copartnership name of any copartnership engaged in this state in the practice of public accountancy: *Provided*, That each partner and manager of such copartnership directly engaged in the conduct of such practice within this state is a certified public accountant of this state, and every gen-

eral partner of such copartnership is a certified public accountant of this state or any other state or political subdivision of the United States: *And provided further*, That such copartnership shall file with the director of licenses a certificate verified by a general partner setting forth the firm or copartnership name and the post office address thereof within this state, the address of the principal office thereof, wherever located, together with the name and address of the manager or managers thereof within this state, the name and address of each general partner, the date and number of the certificate or license held by such manager or managers and by each general partner with the name of the state or other political subdivision of the United States issuing same. The fee for filing such certificate shall be twenty-five dollars, (\$25.00). A new certificate in like form shall be filed whenever there is any change in the names of the general partners of such copartnership, the fee for filing such certificate shall be five dollars, (\$5.00). Certificates issued under the provisions of this section shall be subject to an annual renewal fee of one dollar, (\$1.00).

Filing fee.

Renewal fee.

Passed the House February 25, 1937.

Passed the Senate February 24, 1937.

Approved by the Governor March 5, 1937.