

NORTH CAROLINA GENERAL ASSEMBLY  
1961 SESSION

CHAPTER 1010  
HOUSE BILL 980

1 AN ACT TO AMEND G.S. 93-12 RELATING TO THE STATE BOARD OF CERTIFIED  
2 PUBLIC ACCOUNTANT EXAMINERS.

3  
4 The General Assembly of North Carolina do enact:

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6 **Section 1.** Subsection (2) of G.S. 93-12, as the same appears in 1958 Replacement  
7 Volume 2C, is hereby amended by striking out in line 15 the words "American Institute of  
8 Accountants" and inserting in lieu thereof "American Institute of Certified Public  
9 Accountants."

10 **Sec. 2.** Subsection (5) of G.S. 93-12, as the same appears in 1958 Replacement  
11 Volume 2C, is hereby amended by striking out paragraphs 2 and 3 of said subsection and  
12 inserting in lieu thereof the following:

13 "From and after July 1, 1961, any person shall be eligible to take the examination given by  
14 the board who is a citizen of the United States, or has declared his intention of becoming such  
15 citizen, and has resided for at least one year within the State of North Carolina, is twenty-one  
16 years of age or over and of good moral character, submits evidence satisfactory to the board  
17 that he has completed two years in a college or university, or its equivalent, and shall have  
18 completed a course of study in accountancy in a school, college or university approved by the  
19 board. Such applicant, in addition to passing satisfactorily the examinations given by the board,  
20 shall have had at least two years' experience on the field staff of a certified public accountant or  
21 a North Carolina public accountant in public practice, or shall have served two or more years as  
22 an internal revenue agent or special agent under a District Director of Internal Revenue, or at  
23 least two years on the field staff of the North Carolina State Auditor under the direct  
24 supervision of a certified public accountant and shall have the endorsement of three certified  
25 public accountants as to his eligibility. A master's or more advanced degree in economics or  
26 business administration from an accredited college or university may be substituted for one  
27 year of experience. The board may permit persons otherwise eligible to take its examinations  
28 and withhold certificates until such persons shall have had the required experience."

29 **Sec. 3.** Subsection (7) of G.S. 93-12, as the same appears in 1958 Replacement  
30 Volume 2C, is hereby amended by striking out in line 2 of said subsection the words "of  
31 twenty-five dollars" and inserting in lieu thereof the words "not exceeding thirty-five dollars  
32 (\$35.00)," and by striking out in line 8 of said subsection the words "of fifteen dollars" and  
33 inserting in lieu thereof the words "not to exceed twenty-five dollars (\$25.00)."

34 **Sec. 4.** Subsection (8) of G.S. 93-12, as the same appears in 1958 Replacement  
35 Volume 2C, is hereby amended by striking out in lines 2 and 3 of said subsection the words  
36 "not to exceed five dollars" and inserting in lieu thereof the words "not to exceed fifteen dollars  
37 (\$15.00)."

38 **Sec. 5.** Subsection (14) of G.S. 93-12, as the same appears in 1958 Replacement  
39 Volume 2C, is hereby amended by striking out in line 7 of said subsection the words "three  
40 hundred dollars" and inserting in lieu thereof the words "fifteen hundred dollars."

41 **Sec. 6.** All laws and clauses of laws in conflict with this Act are hereby repealed.

42 **Sec. 7.** This Act shall be in full force and effect on and after July 1, In the General  
43 Assembly read three times and ratified, this the 17th day of June, 1961.