

GENERAL ASSEMBLY OF NORTH CAROLINA  
1983 SESSION

CHAPTER 185  
HOUSE BILL 151

AN ACT TO AMEND THE STATUTES RELATING TO PUBLIC ACCOUNTANTS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 93-1(a)(3) is amended by deleting the words "engaged in the practice of accountancy".

Sec. 2. G.S. 93-1(a)(5) is amended in line two by inserting the words "a certified public accountant or" between the words "as" and "an accountant".

Sec. 3. G.S. 93-8 is rewritten to read:

"It shall be unlawful for any certified public accountant to engage in the public practice of accountancy in this State through any corporate form, except as provided in General Statutes Chapter 55B."

Sec. 4. The second paragraph of G.S. 93-12(5) is rewritten to read:

"From and after July 1, 1961, any person shall be eligible to take the examination given by the Board, or to receive a certificate of qualification to practice as a certified public accountant, who is a citizen of the United States or has declared his intention of becoming a citizen or is a resident alien, and has been domiciled in or resided for at least four months within the State of North Carolina immediately prior to the filing of an application to take the examination or to receive a certificate of qualification, is 18 years of age or over, and is of good moral character, and submits evidence satisfactory to the Board that:".

Sec. 5. Lines 37 through 41 of G.S. 93-12(5) in the 1981 Supplement to Volume 2C of the General Statutes are rewritten to read:

"Such applicant, in addition to passing the examination given by the Board, shall have the endorsement as to his eligibility of three certified public accountants who currently hold licenses in any state or territory of the United States or the District of Columbia and shall have had either:

a. Two years experience in the field of accounting under the direct supervision of a certified public accountant who currently holds a valid license in any state or territory of the United States or the District of Columbia, or".

Sec. 6. The first sentence of G.S. 93-12(9) is amended by deleting the words "engaged in the public practice of accountancy".

Sec. 7. The first sentence of G.S. 93-12(7) is rewritten to read: "To charge for each examination provided for in this Chapter a fee not exceeding one hundred twenty-five dollars (\$125.00)."

Sec. 8. G.S. 93-12 is amended by adding a new subdivision to read:

"(7a) To charge for each initial certificate of qualification provided for in this Chapter a fee not exceeding seventy-five dollars (\$75.00)."

Sec. 9. G.S. 93-12(8) is renumbered as G.S. 93-12(7b) and rewritten to read:

"(7b) To require the renewal of all certificates of qualification annually on the first day of July, and to charge an annual renewal fee not to exceed fifty dollars (\$50.00)."

Sec. 10. G.S. 93-12(9) is amended by adding after the words "to censure the holder of any such certificate" the words:

"or to assess a civil penalty not to exceed one thousand dollars (\$1,000)".

Sec. 11. Amend G.S. 93-12(9) by adding a sentence at the end thereof to read:

"Any civil penalty assessed under this section shall be collected by the Board and transferred to the State Treasurer for use in the General Fund."

Sec. 12. G.S. 93-13 is amended by deleting "fifty dollars (\$50.00)" and substituting "one hundred dollars (\$100.00)" and further by deleting "two hundred dollars (\$200.00)" and substituting "one thousand dollars (\$1,000)".

Sec. 13. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 18th day of April, 1983.