

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001

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SENATE BILL 628

Short Title: Out-of-State CPAs/Fees.

(Public)

Sponsors: Senator Clodfelter.

Referred to: Finance.

March 22, 2001

A BILL TO BE ENTITLED

AN ACT REQUIRING OUT-OF-STATE CERTIFIED PUBLIC ACCOUNTANTS TO NOTIFY THE STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS WHEN THEY PERFORM WORK IN THIS STATE, AUTHORIZING THE BOARD TO INCREASE FEES, AND AMENDING CERTAIN PROVISIONS RELATING TO CERTIFIED PUBLIC ACCOUNTANTS.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 93-10 reads as rewritten:

"§ 93-10. Persons certified in other states.

An individual who holds a valid and unrevoked certificate and license or permit to practice as a certified public accountant, or its equivalent, issued under authority of any state, territory of the United States, or the District of Columbia, and who resides ~~without the State of North Carolina~~, outside this State, may perform work ~~within the State~~. Provided, that he register within this State if the person notifies the State Board of Certified Public Accountant Examiners and Examiners that the person is performing work in this State, agrees to comply with its the provisions of this Chapter and rules adopted by the Board regarding such registration, notification and practice, pays an annual fee not to exceed fifty dollars (\$50.00), and notwithstanding G.S. 150B-38, consents to have notice of hearing served on the licensing board in the person's principal state of business."

SECTION 2. G.S. 93-12(7) reads as rewritten:

"(7) To charge for each examination provided for in this Chapter a fee not exceeding ~~two~~four hundred dollars ~~(\$200.00)~~(\$400.00). ~~This fee shall be payable to the secretary treasurer of the Board by the applicant at the time of filing application. In no case shall the examination fee be refunded, unless in the discretion of the Board the applicant shall be deemed ineligible for examination.~~In addition to the examination fee,

1 if the Board uses a testing service for the preparation, administration,
2 or grading of examinations, the Board may charge the applicant the
3 actual cost of the examination services. The applicant shall pay all fees
4 and costs associated with the examination at the time the application is
5 filed with the Board. Examination fees and costs shall not be refunded
6 unless the Board deems the applicant ineligible for examination."

7 **SECTION 3.** G.S. 93-12(7a) reads as rewritten:

8 "(7a) To charge for each initial certificate of qualification provided for in
9 this Chapter a fee not exceeding ~~seventy five dollars (\$75.00).~~one
10 hundred fifty dollars (\$150.00)."

11 **SECTION 4.** G.S. 93-12(8) reads as rewritten:

12 "(8) To require the renewal of all certificates of qualification annually on
13 the first day of July, and to charge an annual renewal fee not to exceed
14 ~~fifty dollars (\$50.00).~~one hundred dollars (\$100.00)."

15 **SECTION 5.** G.S. 93-12(8c)f. reads as rewritten:

16 "f. For purposes of this section, a firm means an entity,
17 ~~individual~~sole proprietorship, partnership~~partnership, registered~~
18 limited liability partnership, professional limited liability
19 company, or professional association~~corporation~~ through which
20 one or more certificate ~~holder~~holders engages in the public
21 practice of accountancy through an ~~office or offices.~~office."

22 **SECTION 6.** This act is effective when it becomes law.
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