

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

H

D

HOUSE DRH30223-LU-99 (03/24)

Short Title: Allow Out of State CPA/Use Credential In State.

(Public)

Sponsors: Representative Martin.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT ALLOWING A PERSON PRACTICING AS A CERTIFIED PUBLIC
3 ACCOUNTANT IN ANOTHER STATE TO LIST THE PERSON'S CREDENTIAL ON
4 THE PERSON'S RESUME WHEN APPLYING FOR EMPLOYMENT IN THIS STATE.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 93-1(a)(5) reads as rewritten:

7 "**§ 93-1. Definitions; practice of law.**

8 (a) Definitions. – As used in this Chapter certain terms are defined as follows:

9 ...
10 (5) A person is engaged in the "public practice of accountancy" who holds
11 himself out to the public as a certified public accountant or an accountant
12 and in consideration of compensation received or to be received offers to
13 perform or does perform, for other persons, services which involve the
14 auditing or verification of financial transactions, books, accounts, or records,
15 or the preparation, verification or certification of financial, accounting and
16 related statements intended for publication or renders professional services
17 or assistance in or about any and all matters of principle or detail relating to
18 accounting procedure and systems, or the recording, presentation or
19 certification and the interpretation of such service through statements and
20 reports. For purposes of this definition, 'public practice of accountancy' shall
21 not be construed to prevent a person credentialed as a certified public
22 accountant in another state from listing the credential on the person's resume
23 when applying for employment in this State so long as the resume clearly
24 indicates the state in which the person holds the credential."

25 **SECTION 2.** This act is effective when it becomes law.

