

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2001**

**SENATE BILL 628  
RATIFIED BILL**

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 as a certified public accountant, or its equivalent, issued under authority of any state, or the District of Columbia, and who resides without the State of North Carolina, may perform work within the State: Provided, that he register with the State Board of Certified Public Accountant Examiners and comply with its rules regarding such registration, whose principal place of business is outside this State may be granted the privilege to perform or offer to perform services in this State as a certified public accountant if the individual meets all of the following conditions:~~

- (1) Holds a valid and unrevoked certificate as a certified public accountant, or its equivalent, issued by another state, a territory of the United States, or the District of Columbia.
- (2) Holds a valid and unrevoked license or permit to practice as a certified public accountant issued by another state, a territory of the United States, or the District of Columbia and that jurisdiction's requirements for licensure are substantially equivalent to the requirements of this Chapter.
- (3) Notifies the State Board of Certified Public Accountant Examiners that the person intends to perform or offers to perform services in this State as a certified public accountant.
- (4) Agrees to comply with the provisions of this Chapter and the rules adopted by the Board regarding notification and practice.
- (5) Consents to have an administrative notice of hearing served on the licensing board in the individual's principal state of business, notwithstanding the individual notice requirements of G.S. 150B-38.
- (6) Pays an annual fee not to exceed fifty dollars (\$50.00)."

**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, if the Board uses a testing service for the preparation, administration, or grading of examinations, the Board may charge the applicant the actual cost of the examination services. The applicant shall pay all fees

and costs associated with the examination at the time the application is filed with the Board. Examination fees and costs shall not be refunded unless the Board deems the applicant ineligible for examination."

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

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

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

"(8) 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)~~ one hundred dollars (\$100.00)."

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

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

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

In the General Assembly read three times and ratified this the 19<sup>th</sup> day of July, 2001.

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Beverly E. Perdue  
President of the Senate

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James B. Black  
Speaker of the House of Representatives

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Michael F. Easley  
Governor

Approved \_\_\_\_\_ .m. this \_\_\_\_\_ day of \_\_\_\_\_, 2001