

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

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HOUSE BILL 669

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

Sponsors: Representative Martin (Primary Sponsor).
For a complete list of Sponsors, see Bill Information on the NCGA Web Site.

Referred to: Judiciary Subcommittee A.

April 7, 2011

A BILL TO BE ENTITLED

AN ACT ALLOWING A PERSON PRACTICING AS A CERTIFIED PUBLIC
ACCOUNTANT IN ANOTHER STATE TO LIST THE PERSON'S CREDENTIAL ON
THE PERSON'S RESUME WHEN APPLYING FOR EMPLOYMENT IN THIS STATE.

The General Assembly of North Carolina enacts:

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

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

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

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

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

