GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2001

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SENATE BILL 628 Finance Committee Substitute Adopted 5/22/01

Short Title: Ou	nt-of-State CPAs/Fees.	(Public)	
Sponsors:			
Referred to:			
March 22, 2001			
NOTIFY TI EXAMINER AUTHORIZ CERTAIN ACCOUNTA The General Ass SECT "§ 93-10. Perso	ING THE BOARD TO INCREASE FEES, AND A PROVISIONS RELATING TO CERTIFIED	COUNTANT S STATE, AMENDING PUBLIC	
Columbia, and	ts equivalent, issued under authority of any state, or the who resides without the State of North Carolina, may pe e: Provided, that he register with the State Board of Cert	erform work	
principal place of	uminers and comply with its rules regarding such registrated by business is outside this State may be granted the privilegorm services in this State as a certified public accountant if the	e to perform	
	following conditions:	· · · · · · · · · · · · · · · · · · ·	
(<u>1</u>) (<u>2</u>)	Holds a valid and unrevoked certificate as a certificate accountant, or its equivalent, issued by another state, a territory of the District of Columbia. Holds a valid and unrevoked license or permit to practice a public accountant issued by another state, a territory of States, or the District of Columbia and that jurisdiction's respectively.	ritory of the as a certified the United	
(3)	for licensure are substantially equivalent to the requirem Chapter. Notifies the State Board of Certified Public Accountant Exthe person intends to perform or offers to perform services as a certified public accountant.	aminers that	

1	<u>(4)</u>	Agrees to comply with the provisions of this Chapter and the rules
2		adopted by the Board regarding notification and practice.
3	<u>(5)</u>	Consents to have an administrative notice of hearing served on the
4		licensing board in the individual's principal state of business,
5		notwithstanding the individual notice requirements of G.S. 150B-38.
6	<u>(6)</u>	Pays an annual fee not to exceed fifty dollars (\$50.00)."
7	SECT	FION 2. G.S. 93-12(7) reads as rewritten:
8	"(7)	To charge for each examination provided for in this Chapter a fee not
9		exceeding twofour hundred dollars (\$200.00).(\$400.00). This fee shall
10		be payable to the secretary-treasurer of the Board by the applicant at
11		the time of filing application. In no case shall the examination fee be
12		refunded, unless in the discretion of the Board the applicant shall be
13		deemed ineligible for examination. In addition to the examination fee,
14		if the Board uses a testing service for the preparation, administration,
15		or grading of examinations, the Board may charge the applicant the
16		actual cost of the examination services. The applicant shall pay all fees
17		and costs associated with the examination at the time the application is
18		filed with the Board. Examination fees and costs shall not be refunded
19		unless the Board deems the applicant ineligible for examination."
20	SECT	FION 3. G.S. 93-12(7a) reads as rewritten:
21	"(7a)	To charge for each initial certificate of qualification provided for in
22		this Chapter a fee not exceeding seventy five dollars (\$75.00).one
23		hundred fifty dollars (\$150.00)."
24	SECT	FION 4. G.S. 93-12(8) reads as rewritten:
25	"(8)	To require the renewal of all certificates of qualification annually on
26	, ,	the first day of July, and to charge an annual renewal fee not to exceed
27		fifty dollars (\$50.00).one hundred dollars (\$100.00)."
28	SECT	FION 5. G.S. 93-12(8c)f. reads as rewritten:
29		"f. For purposes of this section, a firm means an entity,
30		individualsole proprietorship, partnershippartnership, registered
31		limited liability partnership, professional limited liability
32		company, or professional association corporation through which
33		one or more certificate holder engages holders engage in the
34		public practice of accountancy through an office or
35		offices.office."
36	SECT	FION 6. This act is effective when it becomes law.

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