**§732. Purposes**

**1. Single profession.**  Except to the extent authorized by subsections 2 and 3, a corporation may elect professional corporation status under section 731 solely for the purpose of rendering professional services, including services ancillary to them, and solely within a single profession.

[PL 2001, c. 640, Pt. B, §2 (NEW); PL 2001, c. 640, Pt. B, §7 (AFF).]

**2. Multiple professions.**  A corporation may elect professional corporation status under section 731 for the purpose of rendering professional services within 2 or more professions and for the purpose of engaging in any lawful business authorized by Title 13‑C, section 301, to the extent the combination of professional purposes or of professional and business purposes is not prohibited by the licensing law of this State applicable to each profession in the combination.

[PL 2001, c. 640, Pt. B, §2 (NEW); PL 2001, c. 640, Pt. B, §7 (AFF).]

**3. Accountants.**  Nonlicensed individuals and qualified employee stock ownership plans or programs or other employee ownership programs and other entities may organize with individuals who are licensed under Title 32, chapter 113 and may become shareholders of a firm licensed to practice public accountancy under Title 32, section 12252, as long as all of the requirements for licensure under Title 32, section 12252, subsection 3 are met by the firm.

[PL 2003, c. 344, Pt. B, §2 (AMD).]

**4. Dentists, denturists and independent practice dental hygienists.**  For the purposes of this chapter, a denturist or independent practice dental hygienist licensed under Title 32, chapter 143 may organize with a dentist who is licensed under Title 32, chapter 143 and may become a shareholder of a dental practice incorporated under the corporation laws. At no time may one or more denturists or independent practice dental hygienists in sum have an equal or greater ownership interest in a dental practice than the dentist or dentists have in that practice.

[PL 2015, c. 429, §2 (AMD).]

**5. Legal guardian or personal representative of deceased or incapacitated dentist.**  For the purposes of this chapter, the legal guardian or personal representative of a dentist licensed under Title 32, chapter 143 may contract with another dentist to continue the operations of the practice of the deceased or incapacitated dentist for a period of up to 24 months after the death or incapacitation of the dentist or until the practice is sold, whichever occurs first. For purposes of this subsection, "personal representative" has the same meaning as in Title 18‑C, section 1‑201, subsection 40.

[PL 2017, c. 402, Pt. C, §26 (AMD); PL 2019, c. 417, Pt. B, §14 (AFF).]

**6. Legal guardian or personal representative of deceased or incapacitated veterinarian.**  For the purposes of this chapter, the legal guardian or personal representative of a veterinarian licensed under Title 32, chapter 71‑A may contract with another veterinarian to continue the operations of the practice of the deceased or incapacitated veterinarian for a period of up to 24 months after the death or incapacitation of the veterinarian or until the practice is sold, whichever occurs first. For purposes of this subsection, "personal representative" has the same meaning as in Title 18‑C, section 1‑201, subsection 40.

[PL 2017, c. 402, Pt. C, §27 (AMD); PL 2019, c. 417, Pt. B, §14 (AFF).]

SECTION HISTORY

PL 2001, c. 640, §B2 (NEW). PL 2001, c. 640, §B7 (AFF). PL 2003, c. 344, §B2 (AMD). PL 2007, c. 210, §1 (AMD). PL 2007, c. 620, Pt. D, §1 (AMD). PL 2013, c. 46, §1 (AMD). PL 2015, c. 429, §§2, 3 (AMD). PL 2017, c. 402, Pt. C, §§26, 27 (AMD). PL 2017, c. 402, Pt. F, §1 (AFF). PL 2019, c. 417, Pt. B, §14 (AFF).

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