

**CHAPTER 58**

**PRACTICE OF PUBLIC ACCOUNTANCY**

**(REPEALED)**

**SUBCHAPTER 1**

**GENERAL PROVISIONS**

**(REPEALED)**

**§3961. Definitions**

**(REPEALED)**

SECTION HISTORY

PL 1967, c. 321, §1 (NEW). PL 1967, c. 344, §1 (NEW). PL 1967, c. 544, §81 (RP). PL 1987, c. 489, §1 (RP).

**§3962. Unlawful practice**

**(REPEALED)**

SECTION HISTORY

PL 1967, c. 321, §1 (NEW). PL 1967, c. 544, §81 (RP).

**§3963. Limitations**

**(REPEALED)**

SECTION HISTORY

PL 1967, c. 321, §1 (NEW). PL 1967, c. 544, §81 (RP).

**§3964. Penalties**

**(REPEALED)**

SECTION HISTORY

PL 1967, c. 321, §1 (NEW). PL 1967, c. 544, §81 (RP).

**§3965. Privileged communications**

**(REPEALED)**

SECTION HISTORY

PL 1967, c. 321, §1 (NEW). PL 1967, c. 544, §81 (RP).

**§3966. Code of ethics**

**(REPEALED)**

SECTION HISTORY

PL 1967, c. 321, §1 (NEW). PL 1967, c. 544, §81 (RP).

**SUBCHAPTER 2**

## BOARD OF ACCOUNTANCY

### (REPEALED)

#### §3971. Appointment

##### (REPEALED)

##### SECTION HISTORY

PL 1967, c. 344, §1 (NEW). PL 1973, c. 625, §220 (AMD). PL 1975, c. 575, §§45A,46 (AMD). PL 1975, c. 771, §§367-369 (AMD). PL 1983, c. 413, §160 (AMD). PL 1983, c. 812, §235 (AMD). PL 1985, c. 106, §2 (AMD). PL 1987, c. 489, §1 (RP).

#### §3972. Organization; powers and duties; compensation; expenses

##### (REPEALED)

##### SECTION HISTORY

PL 1967, c. 321, §1 (NEW). PL 1967, c. 344, §1 (NEW). PL 1967, c. 544, §81 (RP). PL 1979, c. 517, §§1,2 (AMD). PL 1983, c. 413, §161 (RPR). PL 1983, c. 812, §236 (AMD). PL 1985, c. 106, §3 (AMD). PL 1987, c. 489, §1 (RP).

#### §3973. Report; liaison; limitations

##### (REPEALED)

##### SECTION HISTORY

PL 1967, c. 321, §1 (NEW). PL 1967, c. 544, §81 (RP). PL 1977, c. 604, §32 (NEW). PL 1983, c. 553, §46 (AMD). PL 1983, c. 758, §11 (AMD). PL 1987, c. 489, §1 (RP).

#### §3974. Budget

##### (REPEALED)

##### SECTION HISTORY

PL 1977, c. 604, §32 (NEW). PL 1983, c. 758, §12 (AMD). PL 1987, c. 489, §1 (RP).

## SUBCHAPTER 3

### REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

#### (REPEALED)

#### §3980. Certificate

##### (REPEALED)

##### SECTION HISTORY

PL 1967, c. 344, §1 (NEW). PL 1973, c. 625, §221 (AMD). PL 1987, c. 489, §1 (RP).

#### §3981. Certified public accountants

##### (REPEALED)

##### SECTION HISTORY

PL 1967, c. 344, §1 (NEW). PL 1969, c. 590, §62A (AMD). PL 1971, c. 598, §77 (AMD). PL 1983, c. 413, §§162,163 (AMD). PL 1987, c. 489, §1 (RP).

**§3982. Reciprocity**

**(REPEALED)**

SECTION HISTORY

PL 1967, c. 344, §1 (NEW). PL 1979, c. 517, §3 (AMD). PL 1987, c. 489, §1 (RP).

**§3983. Fees; 2nd examination**

**(REPEALED)**

SECTION HISTORY

PL 1967, c. 344, §1 (NEW). PL 1979, c. 517, §3 (AMD). PL 1983, c. 413, §164 (AMD). PL 1987, c. 489, §1 (RP).

**SUBCHAPTER 4**

**REGISTRATION OF PUBLIC ACCOUNTANTS**

**(REPEALED)**

**§3984. Certificate**

**(REPEALED)**

SECTION HISTORY

PL 1967, c. 344, §1 (NEW). PL 1977, c. 696, §246 (AMD). PL 1987, c. 489, §1 (RP).

**§3985. Registration without examination**

**(REPEALED)**

SECTION HISTORY

PL 1967, c. 321, §1 (NEW). PL 1967, c. 344, §1 (NEW). PL 1967, c. 544, §81 (RP). PL 1969, c. 433, §89 (AMD). PL 1971, c. 544, §117 (AMD). PL 1971, c. 622, §118 (RP).

**§3986. Examination**

**(REPEALED)**

SECTION HISTORY

PL 1967, c. 321, §1 (NEW). PL 1967, c. 344, §1 (NEW). PL 1967, c. 544, §81 (RP). PL 1969, c. 433, §90 (AMD). PL 1971, c. 598, §78 (AMD). PL 1979, c. 463, §§1,2 (AMD). PL 1983, c. 413, §§165,166 (AMD). PL 1987, c. 489, §1 (RP).

**§3987. Reciprocity**

**(REPEALED)**

SECTION HISTORY

PL 1967, c. 321, §1 (NEW). PL 1967, c. 344, §1 (NEW). PL 1967, c. 544, §81 (RP). PL 1983, c. 413, §167 (AMD). PL 1987, c. 489, §1 (RP).

**§3988. Fees**

**(REPEALED)**

SECTION HISTORY

PL 1967, c. 321, §1 (NEW). PL 1967, c. 344, §1 (NEW). PL 1967, c. 544, §81 (RP). PL 1983, c. 413, §168 (RPR). PL 1987, c. 489, §1 (RP).

## **SUBCHAPTER 5**

### **OTHER PROVISIONS**

#### **(REPEALED)**

#### **§3989. Partnerships, corporations and offices**

##### **(REPEALED)**

##### SECTION HISTORY

PL 1967, c. 321, §1 (NEW). PL 1967, c. 344, §1 (NEW). PL 1967, c. 544, §81 (RP). PL 1979, c. 517, §4 (AMD). PL 1987, c. 489, §1 (RP).

#### **§3990. Permits to practice**

##### **(REPEALED)**

##### SECTION HISTORY

PL 1967, c. 344, §1 (NEW). PL 1975, c. 696, §3 (AMD). PL 1979, c. 517, §5 (RPR). PL 1987, c. 489, §1 (RP).

#### **§3991. Revocation or suspension**

##### **(REPEALED)**

##### SECTION HISTORY

PL 1967, c. 344, §1 (NEW). PL 1977, c. 694, §620 (AMD). PL 1983, c. 413, §169 (AMD). PL 1987, c. 489, §1 (RP).

#### **§3992. Disciplinary action**

##### **(REPEALED)**

##### SECTION HISTORY

PL 1967, c. 344, §1 (NEW). PL 1977, c. 694, §621 (RPR). PL 1983, c. 413, §170 (AMD). PL 1987, c. 489, §1 (RP).

#### **§3993. Reinstatement**

##### **(REPEALED)**

##### SECTION HISTORY

PL 1967, c. 344, §1 (NEW). PL 1977, c. 694, §622 (RP).

#### **§3994. Unlawful acts**

##### **(REPEALED)**

##### SECTION HISTORY

PL 1967, c. 344, §1 (NEW). PL 1973, c. 625, §222 (AMD). PL 1977, c. 696, §247 (AMD). PL 1979, c. 517, §§6-9 (AMD). PL 1987, c. 489, §1 (RP).

#### **§3995. Exceptions**

##### **(REPEALED)**

## SECTION HISTORY

PL 1967, c. 344, §1 (NEW). PL 1979, c. 517, §10 (AMD). PL 1987, c. 489, §1 (RP).

**§3996. Injunction****(REPEALED)**

## SECTION HISTORY

PL 1967, c. 344, §1 (NEW). PL 1983, c. 413, §171 (RPR). PL 1987, c. 489, §1 (RP).

**§3997. Misdemeanors****(REPEALED)**

## SECTION HISTORY

PL 1967, c. 344, §1 (NEW). PL 1979, c. 517, §11 (AMD). PL 1987, c. 489, §1 (RP).

**§3998. Single act****(REPEALED)**

## SECTION HISTORY

PL 1967, c. 344, §1 (NEW). PL 1987, c. 489, §1 (RP).

**§3999. Ownership of working papers****(REPEALED)**

## SECTION HISTORY

PL 1967, c. 344, §1 (NEW). PL 1987, c. 489, §1 (RP).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Legislature and is current through October 15, 2024. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.