

March 22, 2001

S 628. OUT-OF-STATE CPAS/FEES. 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 THE INCREASE FEES, AND AMENDING CERTAIN PROVISIONS RELATING TO CERTIFIED PUBLIC ACCOUNTANTS. Amends GS 93-10 as title indicates. Out-of-state CPAs who practice in state must pay annual \$50 fee and comply with NC law and rules governing CPAs. Authorizes board to increase CPA examination fee of up to \$400 (now, \$200) plus the actual cost of examination services if the board uses a testing service. Increases charge for initial certificate from \$75 to \$150 and charge for renewal certificate from \$50 to \$100.

Intro. by Clodfelter.

Ref. to Finance	GS 93
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May 22, 2001

S 628. OUT-OF-STATE CPAS/FEES. Intro. 3/22/01. House committee substitute makes the following changes to 1st edition. Allows person licensed as CPA in another state, territory, or the District of Columbia, whose principal place of business is outside NC (was, who resides outside NC) to perform CPA services in NC but requires jurisdiction in which CPA is licensed to have licensure requirements substantially similar to NC's.

July 30, 2001

SL 2001-313 (S 628). OUT-OF-STATE CPAS/FEES. 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. Summarized in *Daily Bulletin* 3/22/01 and 5/22/01. Enacted July 28, 2001. Effective July 28, 2001.