

CHAPTER 134.

BOARD OF ACCOUNTANCY.

H. F. 206.

AN ACT to establish a board of accountancy, to provide for granting certificates to those public accountants who qualify under the provisions of this act, and to provide a penalty for violation thereof.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Certified public accountants—qualifications, etc.

1 That any citizen of the United States residing in the state of Iowa,
2 or having a place for the regular transaction of business in the state
3 of Iowa, as a practicing public accountant, and being over the age
4 of twenty-five years, of good moral character, and who shall have
5 received from the board of accountancy of the state of Iowa, a certifi-
6 cate as provided in this act shall be styled and known as a certified
7 public accountant, and be entitled to use the abbreviations C. P. A.
8 in connection with his name, and no other person and no firm all
9 the members of which are not certified public accountants of this
10 state, and no corporation in the state of Iowa shall assume such title
11 or use the abbreviations C. P. A., C. A. or any other words, letters
12 or figures to indicate that the person, firm or corporation using the
13 same is a certified public accountant.

1 **SEC. 2. Board—appointment—tenure.** Within thirty days after
2 this act takes effect, the governor shall appoint three persons to con-
3 stitute and be known as a board of accountancy. The board thus ap-
4 pointed shall be selected by the governor from a list of names of
5 public accountants who have practiced in the state of Iowa on their
6 own account, for a period of at least three years, one of whom shall
7 be appointed for a term ending January first, nineteen hundred
8 sixteen, one for a term ending January first, nineteen hundred seven-
9 teen and one for a term ending January first, nineteen hundred eight-
10 een, and upon expiration of each of said terms and of each succeeding
11 term a member shall be appointed for a term of three years; provided,
12 that the successors to the first members shall be selected from holders
13 of certificates under this act. Any vacancies that may occur from any
14 cause shall be filled by the governor for the unexpired term under the
15 same conditions that govern regular appointments.

1 **SEC. 3. Rules—organizations—meetings.** The board of ac-
2 countancy shall at its first meeting formulate rules for its guidance,
3 not inconsistent with this act, which rules may be changed at any
4 regular meeting. It shall organize by the selection of one of its
5 members as chairman and one as secretary and treasurer, and meet
6 at least once in each year and oftener, as may be necessary, at such
7 times and places as it may select, and a majority shall constitute a
8 quorum. Such meetings at all reasonable times shall be open to the
9 public. It may at any regular meeting examine and determine the
10 qualifications of persons applying for certificates under this act.

1 **SEC. 4. Examinations—fees, etc.** The time and place for hold-
2 ing examinations under this act shall be advertised for not less than
3 three consecutive days in two daily newspapers published in this state,
4 not less than twenty days prior to the date of such examination, and
5 a notice of the same shall be mailed to all holders of certificates under
6 this act, as well as applicants. The examination shall cover the fol-
7 lowing subjects,—Theory of accounts, practical accounting, auditing
8 and commercial law as affecting accountancy. Applicants for certifi-
9 cates before taking the examination must produce evidence satis-
10 factory to the board that they are over twenty-five years of age, of
11 good moral character, a graduate of a high school with a four years
12 course, or have an equivalent education, or pass a preliminary ex-
13 amination to be set by the board, and that they have had at least
14 three years practical accounting experience, at least one year of which
15 shall have been as an accountant in the employ of a public accountant
16 of recognized standing in the profession or in public practice on their
17 own account. The fees for such examination shall be twenty-five
18 dollars, for each applicant, payable to the treasurer of the board at
19 the time of filing application and at least ten days prior to the holding
20 of the examination. After the examination provided by this act, the
21 board shall, if in its judgment the applicants are entitled thereto, issue
22 certificates as provided in this act. The board shall maintain a
23 register of the names and addresses of all persons receiving certifi-
24 cates under this act, and shall keep a record of all persons whose
25 certificates have been revoked.

26 In the event the board shall waive the examination of any person,
27 as in this act provided, a certificate shall likewise be issued to such
28 person upon payment of the fees hereunder.

1 **SEC. 5. Waiver of examination.** The board may in its discretion
2 waive the examination of any applicant for a period not exceeding
3 six months from and after the taking effect of this act, who in addi-
4 tion to the qualifications mentioned in sections one and four (except
5 having passed the examination as provided) who is at the time of
6 the passage of this act, actively engaged in the practice of accounting
7 as a professional public accountant on his own account and who
8 has been continuously engaged as such for at least three years next
9 preceding the passage of this act. Each applicant for whom exami-
10 nation is waived, shall pay to the treasurer of the board the sum of
11 twenty-five dollars before his certificate is issued.

1 **SEC. 6. Non-resident accountant.** The board of accountancy
2 may in its discretion register the certificate of any person who need
3 not necessarily be a resident of the state of Iowa, and who is the law-
4 ful holder of a C. P. A. certificate issued under the laws of another
5 state which extends similar privileges to certified public accountants
6 of this state, provided, the requirements of said degree in the state
7 which has granted it to the applicant are, in the opinion of the state
8 board of accountancy, equivalent to those herein provided, or to
9 holders of a degree of certified public accountant or chartered ac-
10 countant or the equivalent thereof, issued to any foreign government,
11 provided, that the requirements of such degree are equivalent to
12 those herein provided for the degree of certified public accountant.

1 **SEC. 7. Registration—revocation—notice—hearing.** The board
2 of accountancy may revoke or cancel the registration of any certifi-
3 cate issued under this act, for unprofessional conduct of the holder
4 or other sufficient cause, provided, that written notice shall have
5 been mailed to the holder of such certificate at least twenty days be-
6 fore any hearing thereon, stating the cause of such contemplated
7 action, and appointing a day for full hearing thereon by the board;
8 provided, further, that no certificate issued under this act shall be
9 revoked until such hearing shall have been held or the opportunity
10 for such hearing afforded the person charged.

1 **SEC. 8. Compensation—bond—reports.** The members of the
2 board shall receive as compensation ten dollars per day for the time
3 actually employed and necessary expenses incurred in the discharge
4 of their duties; provided, however that all compensation for services
5 and expenses shall not exceed the amounts received as fees from
6 applicants. All bills for expenses and per diem shall be audited and
7 allowed by the executive council and shall be paid from the fees re-
8 ceived under the provisions of this act. Any sum remaining after
9 the payment of such compensation and expenses shall be paid into
10 the state treasury on or before the first day of August of each year
11 by the treasurer, who shall, on assuming his office, file with the sec-
12 retary of state a good and sufficient bond in the penal sum of one
13 thousand dollars. The board shall make a report biennially to the
14 governor of its proceedings, with an account of all moneys received
15 and disbursed, a list of names of all persons whose certificates have
16 been revoked, together with recommendations, if any, for new legis-
17 lation, and such other matters as the board may deem proper.

1 **SEC. 9. Violations—penalty.** If any person shall hold himself
2 out to the public as having received a certificate as provided in this
3 act, or shall assume to practice as a certified public accountant or
4 chartered accountant, or to use the abbreviation C. P. A. or C. A.
5 or any other letters, words or figures to indicate that the person
6 using the same is such certified public accountant, without having
7 received such certificate, or after the same shall have been revoked,
8 he shall be deemed guilty of a misdemeanor, the penalty for which
9 shall be a fine of not less than one hundred dollars nor more than
10 five hundred dollars for each offense, or imprisonment in the county
11 jail for a period not exceeding six months.

1 **SEC. 10. Misconduct—penalty.** If any person practicing in the
2 state of Iowa as a certified public accountant under this act, or if any
3 person who is in the practice of public accountancy as a certified
4 public accountant or otherwise, shall be found guilty of gross neg-
5 ligence or carelessness or shall wilfully falsify any report or state-
6 ment bearing on any examination, investigation, or audit made by
7 him or under his direction, he shall be deemed guilty of a misdemeanor,
8 and upon conviction thereof, shall be punished by a fine of not less
9 than one hundred (\$100.00) dollars, and not more than one thousand
10 (\$1000.00) dollars, or by imprisonment in the county jail for a
11 period of not less than three months or more than one year or by both
12 fine and imprisonment for each time he may be convicted of such a
13 misdemeanor.

1 **SEC. 11. Bonds.** Every person having been granted a certificate
 2 under the provisions of this act shall give a bond in the sum of five
 3 thousand (\$5000.00) dollars to the auditor of state before entering
 4 upon his duties for the faithful performance of the same.

1 **SEC. 12. Publication clause.** This act being deemed of immediate
 2 importance shall take effect upon its publication in The Register and
 3 Leader and the Des Moines Capital, newspapers, published in the
 4 city of Des Moines, Polk county, Iowa, said publication to be with-
 5 out expense to the state of Iowa.

Approved April 10, A. D. 1915.

I hereby certify that the foregoing act was published in the Des Moines Capital
 April 16, 1915, and in the Register and Leader April 19, 1915.

W. S. ALLEN, *Secretary of State.*

CHAPTER 135.

INTOXICATING LIQUORS.

S. F. 418.

AN ACT requiring common carriers of intoxicating liquor to keep a daily record
 of such shipments; prohibiting the delivery of such shipments unless so recorded;
 providing for inspection of such records by certain public officers designated; and
 making the failure to comply with the requirements of this act a misdemeanor.

Be it enacted by the General Assembly of the State of Iowa:

1 **SECTION 1. Carriage for lawful purposes only.** It shall be un-
 2 lawful for any railroad company, express company, or other common
 3 carrier, or for any person, corporation, steamboat or steamboat line,
 4 to carry any intoxicating liquor into the state or from one point to
 5 another within the state for the purpose of delivering, or to deliver
 6 same to any person, company or corporation within the state, except
 7 for lawful purposes.

1 **SEC. 2. Record of shipments—delivery.** It shall be the duty of
 2 any railroad company, express company, or other common carrier,
 3 or corporation, steamboat or steamboat line, or person, who shall
 4 for hire carry any intoxicating liquor into the state, or from one
 5 point to another within the state, for the purpose of delivery, and
 6 who shall deliver such intoxicating liquor to any person, company,
 7 or corporation, to keep, at each station or office where it employs an
 8 agent or other person to make delivery of freight and keep records
 9 relative thereto, a record book, wherein such carrier shall promptly
 10 upon receipt, and prior to delivery, enter in ink, in legible writing,
 11 in full, the name of the consignor of each shipment of intoxicating
 12 liquor to be delivered from or through such station, from where
 13 shipped, the date of arrival, the quantity and kind of liquor, so far
 14 as disclosed by lettering on the package or by the carrier's records,
 15 and to whom and where consigned, and the date delivered. No ship-