

March 27, 1967

Passed on File

Judiciary 3/27

Senate File 639

By RENO, COLEMAN, BRILES,
SHIRLEY, BALLOUN, NURSE,
FREY, BUREN, VAN EATON,
KLEFSTAD, ERSKINE, HEYING,
BURNS, PATTON, CASSIDY and
HEABERLIN
(Busch, Koch, Palmer,
Langland and Redfern)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

An Act relating to the practice of accountancy by registered accountants, establishing a board of registered accountants, and collection of fees for the support thereof.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 Section 1. As used in this Act, unless the context other-
2 wise requires:
- 3 1. "Board" means the board of registered accountants.
4 2. "Registered accountant" means a person licensed by the
5 board as provided in this Act, who does not hold a certificate
6 as a certified public accountant or public accountant under
7 chapter one hundred sixteen (116) of the Code, and who offers
8 to perform or performs for the public, and for compensation,
9 any of the following services:
- 10 a. The recording of financial transactions in books of
11 record.
12 b. The making of adjustments of such transactions in books
13 of record.
14 c. The making of trial balances from books of record.
15 d. Internal verification and analysis of books or accounts
16 of original entry.
17 e. The preparation of financial statements, schedules, or
18 reports.

19 f. The devising and installing of systems or methods of book-
20 keeping, internal controls of financial data, or the recording of
21 financial data.

1 Sec. 2. There is hereby created a board which shall be known
2 as the Iowa board of registered accountants. The board shall con-
3 sist of three (3) members who shall be resident citizens of the
4 state, and who shall have been engaged in public practice of account-
5 ing in this state at the time of their appointment and for a period
6 not less than five (5) consecutive years prior thereto. Each member
7 shall be appointed by the governor from a list of qualified persons
8 submitted by the accountants association of Iowa. The list shall
9 provide three (3) names for every position to be filled. The
10 governor shall have power to require such list of qualified persons
11 to be provided from time to time as needed for the administration
12 of this Act.

1 Sec. 3. The term of office for each member of the board shall
2 be three (3) years, except that members of the first board appointed
3 by the governor under this Act shall hold office as follows:

4 1. One (1) for a term of one (1) year ending June 30, 1968.

5 2. One (1) for a term of two (2) years ending June 30, 1969.

6 3. One (1) for a term of three (3) years ending June 30, 1970.

7 Their successors shall be appointed for terms of three (3) years.

8 Vacancies occurring during any term shall be filled by interim
9 appointments by the governor from lists of names supplied by the
10 accountants association of Iowa and such appointees shall serve the
11 unexpired term. No board member shall serve more than two (2) con-
12 secutive terms; provided that an interim appointment for an unexpired
13 term shall not be considered a complete term. The governor shall
14 remove any member for cause, provided that such member shall be en-
15 titled to a hearing on such issue. Members of the board shall serve
16 without compensation except expenses as provided in this Act.

1 Sec. 4. The board shall be authorized and directed to carry out
2 the provisions of this Act and shall make and promulgate such rules
3 and regulations as may be necessary for such purpose. The board

4 shall prescribe rules governing the practice of persons licensed
5 under this Act. The board shall have authority to issue subpoenas,
6 administer oaths, take and preserve testimony, and hold hearings
7 on all matters pertaining to the administration of this Act. The
8 board shall make a biennial report to the governor of its pro-
9 ceedings, including an accounting of funds received and disbursed,
10 lists of persons licensed and persons whose licenses have been
11 revoked or suspended, and such other information as the board may
12 deem proper or as may be requested by the governor. The board
13 shall have printed, in January of each year, an annual register
14 which shall contain the names of members of the board, a list of
15 persons registered under this Act, and such other information as
16 the board may deem proper. A copy of such register shall be
17 mailed to each licensed registered accountant.

1 Sec. 5. The board shall meet within sixty (60) days after the
2 first appointments as provided in this Act and shall elect such
3 officers and establish such procedures as are necessary for its
4 purpose. Thereafter, the board shall meet at least twice each
5 calendar year at the statehouse and at such other times and places
6 as the board shall find necessary for proper administration of this
7 Act. A record shall be kept of all meetings and a majority of the
8 board shall constitute a quorum for the transaction of business.

1 Sec. 6. The board shall conduct examinations at least twice
2 each calendar year, at such places as the board shall determine,
3 for applicants seeking registration and licensing as registered
4 accountants. Except as provided by sections eight (8) and nine
5 (9) of this Act, applicants shall be required to pass a written
6 and oral examination determined by the board and relating to
7 accounting theory, commercial law, taxation, and such other sub-
8 ject material as the board may deem appropriate. The board shall
9 determine the substance of such examinations and shall set such
10 standards for grading and provisions for reexamination as shall
11 be deemed in the best interests of the public and of the account-
12 ing profession.

1 Sec. 7. The board shall issue a license as registered accoun-
2 tant to any person who has passed the examination provided for in
3 section six (6) of this Act, and who:

4 1. Is of good moral character.

5 2. Has attained the age of twenty-one (21) years.

6 3. Is a resident of this state and either is or has declared
7 his intention to become a citizen of the United States.

8 4. Has committed no act which would be grounds for revocation,
9 suspension, or refusal of the board to renew a license under the
10 provisions of section twelve (12) of this Act within three (3)
11 years immediately preceding the time of application.

12 5. Has attained at least one (1) of the following: education,
13 experience, or education and experience qualifications as deter-
14 mined by the board from whatever evidence or certification the
15 board may request:

16 a. A graduate of an accredited college or university with an
17 earned degree in accounting.

18 b. At least two (2) years in an accredited college or uni-
19 versity, which shall include at least six (6) semester hours of
20 intermediate accounting or the equivalent, and at least one (1)
21 year of experience as a staff accountant under a certified public
22 accountant, a public accountant, or a registered accountant involv-
23 ing activities described in section one (1) of this Act.

24 c. A high school graduate having additionally completed a spe-
25 cialized course in accounting and related subjects in a business
26 college or school, with at least two (2) years of experience as a
27 staff accountant under a certified public accountant, a public
28 accountant, or a registered accountant involving activities de-
29 scribed in section one (1) of this Act.

30 d. A high school graduate with three (3) years experience as
31 an accountant or as a staff accountant under a certified public
32 accountant, a public accountant, or a registered accountant in-
33 volving activities described in section one (1) of this Act, or
34 with three (3) years experience as an agent or examiner of the
35 federal internal revenue service or as an examiner with the state

36 tax commission, or auditor, banking, comptroller, or insurance
37 departments of this state.

38 e. A high school graduate who has five (5) years experience
39 as a controller (comptroller) or accountant in private industry
40 involving sufficient scope of experience which, in judgment of
41 the board, qualifies such person for the examination provided
42 by section six (6) of this Act.

1 Sec. 8. The board shall issue a license as registered
2 accountant to any person who has passed the examination provided
3 for in section six (6) of this Act, and who on July 1, 1967,
4 meets the requirements of subsections one (1) through four (4)
5 of section seven (7) of this Act and who was, at such time and
6 had been for three (3) years prior to such time, engaged in this
7 state on a full-time basis in the performance of activities de-
8 scribed in section one (1), subsection two (2), of this Act, and
9 who, at such time, either was enrolled to practice as an agent
10 before the federal internal revenue service or was eligible to
11 exercise the privilege of limited practice as an unenrolled
12 preparer of individual tax returns for such service. All persons
13 who apply for registration, to the extent their practice was of
14 the type which this Act regulates, shall not be deemed to have
15 violated section one hundred sixteen point seventeen (116.17) of
16 the Code.

1 Sec. 9. The board, in its discretion, may issue a license as
2 a registered accountant to any person having the qualifications
3 described in section seven (7) of this Act and who is a holder of
4 a similar license in another state the qualifications of which
5 are, in the opinion of the board, substantially equivalent to
6 those specified in this Act, provided that such other state ex-
7 tends a like privilege to registered accountants from this state.

1 Sec. 10. Any person licensed as a registered accountant,
2 whose license has not been revoked or suspended as provided by
3 this Act, shall be entitled to use the abbreviation R.A. in
4 connection with his name, and no other person shall assume or use
5 such abbreviation or the title registered accountant, or any other

6 title, designation, or signature device tending to indicate such
7 person is a registered accountant, or tending to create a public
8 impression that such person is authorized by the board to practice
9 activities regulated by this Act. Nor shall any person offering
10 bookkeeping or record-keeping services to the public assume the
11 title accountant, public accountant, registered accountant, or
12 certified public accountant unless the person is holder of a valid
13 license issued under this Act or under chapter one hundred sixteen
14 (116) of the Code.

1 Sec. 11. Nothing in this Act shall be, or shall be construed
2 to be, in any manner, a regulation or restriction of the activities
3 or practice of certified public accountants or public accountants
4 as defined in chapter one hundred sixteen (116) of the Code. Nor
5 shall this Act be a regulation or restriction upon attorneys at law
6 duly admitted to practice in this state from doing anything usual
7 and proper in connection with their duties as such attorneys.

1 Sec. 12. Except to the extent that they are inconsistent with
2 the provisions of this Act, the provisions of section one hundred
3 sixteen point seven (116.7) and one hundred sixteen point fifteen
4 (116.15) of the Code, relating to the regulation and practice of
5 certified public accountants and public accountants, shall be
6 applicable to the regulation and practices of registered accountants
7 as provided in this Act; and in addition, after notice and hearing
8 which shall comply with the notice and hearing requirements provided
9 in section one hundred sixteen point fourteen (116.14) of the Code,
10 the board may revoke the license of any registered accountant, sus-
11 pend such license for a period not to exceed one (1) year, refuse
12 to renew such license, or censure the holder of such license for
13 any one (1) of the following causes:

14 1. Conviction of a felony under the laws of the United States
15 or any state or territory thereof.

16 2. Lawful cancellation, revocation, suspension, or refusal to
17 renew the license or authority to practice in the accounting field
18 by any other state.

19 3. Violation of the rules promulgated by the board as provided

20 in this Act.

21 4. Suspension or revocation of the right to practice before
22 any governmental department or agency.

23 5. Fraud or deceit used in obtaining a license under this
24 Act.

25 6. Dishonesty, fraud, or gross negligence in practice as a
26 registered accountant under the provisions of this Act.

1 Sec. 13. All licenses issued under the provisions of this
2 Act shall expire on the last day of December each year and may
3 be renewed for a period of one (1) year upon payment of the re-
4 newal fee. Failure of a license holder to apply for renewal
5 within three (3) years following expiraton of such license or
6 license renewal shall deprive such holder of the right of renewal
7 unless the board, in its discretion, shall determine that such
8 failure was excusable. In case of nonconsecutive renewal, the
9 board shall add such penalty to the annual renewal fee as the
10 board shall deem reasonable, but not to exceed a total of twenty-
11 five (25) dollars for renewal and penalty.

1 Sec. 14. The board shall collect the following fees, in
2 amounts to be determined by the board, and the treasurer of the
3 board shall deposit such fees with the treasurer of state to be
4 credited to the registered accountants' fund:

5 1. A fee of not to exceed twenty-five (25) dollars for
6 examination and reexamination.

7 2. A fee of not to exceed twenty-five (25) dollars for the
8 certificate and first annual license as provided in sections seven
9 (7), eight (8), and nine (9) of this Act.

10 3. A fee of not to exceed ten (10) dollars for annual renewal
11 of licenses.

12 4. A fee of not to exceed five (5) dollars for registration
13 of firm names, professional names, or associate names, or of
14 names of registered accountants not in practice. Such fee shall
15 be charged only on the initial registration and subject only to
16 a nominal charge for printing in the annual register.

1 Sec. 15 All expenses incurred by the board for labor,

2 materials, and expenses necessary for the proper administration
3 of this Act, including actual expenses of board members and their
4 staff while engaged in the business of the board, shall be paid
5 from the registered accountants' fund by warrants drawn upon such
6 fund by the state comptroller as provided by written memorandum
7 from the board member designated as treasurer and endorsed by one
8 (1) other member of the board. The board member designated as
9 treasurer shall file with the auditor of state a bond in the sum
10 of five thousand (5,000) dollars provided by a company authorized
11 to do business in this state, and the cost of such bond shall be
12 considered a business expense of such board. Beginning with the
13 fiscal year ending June 30 of the second full year following
14 adoption of this Act, the treasurer of the board shall authorize
15 the payment of any excess of fees collected over expenses paid for
16 such fiscal year from the registered accountants' fund into the
17 general fund of the state.

1 Sec. 16. Every applicant for a certificate as a registered
2 accountant shall be required before the issuance thereof to sub-
3 scribe to and file before the board the following oath:

4 "I do solemnly swear (or affirm) that I will support the
5 Constitution of the United States and the Constitution of the
6 state of Iowa, and that I will faithfully and conscientiously per-
7 form the duties of a registered accountant to the best of my ability
8 and in accordance with the law."

9 In addition thereto, and before a license may be issued or re-
10 newed under the provisions of this Act, every holder of a certifi-
11 cate of registered accountant shall give a performance bond in the
12 amount of ten thousand (10,000) dollars or provide a certification
13 of insurance from a carrier licensed to do business in this state
14 showing professional liability policy in such amount, either of
15 which must be approved by the board.

1 Sec. 17. Any person who shall violate any of the provisions
2 of this Act shall, upon conviction for each such offense, be guilty
3 of a misdemeanor, and upon conviction, shall be punished by im-
4 prisonment in the county jail for a term not to exceed thirty (30)

5 days, or by a fine of not to exceed one hundred (100) dollars,
6 or by both such fine and imprisonment.

1 Amend Senate File 639 as follows:

2 1. Amend section one (1) as follows:

3 By striking all of line three (3) and by inserting in lieu
4 thereof the following:

5 "1. 'Comptroller' means the state comptroller or any
6 employee designated by him."

7 By striking from line five (5) the word "board" and by in-
8 inserting in lieu thereof the word "comptroller".

9 2. By striking sections two (2) and three (3) and by
10 inserting in lieu thereof the following:

11 "Sec. 2. The comptroller is hereby given authority to
12 establish an advisory committee for the purpose of gathering
13 information or furnishing advice to him to assist him in accom-
14 plishing and fulfilling the purposes of this Act.

15 "Sec. 3. Members of such advisory committee, if establish-
16 ed, shall serve at the pleasure of the comptroller and shall
17 receive no compensation other than their reasonable and ordinary
18 expenses incurred while actually engaged in committee activities."

19 3. Amend section four (4) as follows:

20 By striking from line one (1) the word "board" and by
21 inserting in lieu thereof the word "comptroller".

22 By striking from line three (3) the word "board" and by
23 inserting in lieu thereof the word "comptroller".

24 By striking from line five (5) the word "board" and by
25 inserting in lieu thereof the word "comptroller".

26 By striking from line eight (8) the word "board" and by
27 inserting in lieu thereof the word "comptroller".

28 By striking from line eight (8) the word "its" and by
29 inserting in lieu thereof the word "his".

30 By striking from line nine (9) the words "an accounting of
31 funds received and disbursed,".

32 By striking from line eleven (11) the word "board" and by
33 inserting in lieu thereof the word "comptroller".

34 By striking from line twelve (12) the word "board" and by
35 inserting in lieu thereof the word "comptroller".

36 By striking from line fourteen (14) the words "the names
37 of members of the board,".

38 By striking from line sixteen (16) the word "board" and by
39 inserting in lieu thereof the word "comptroller".

40 4. By striking section five (5) and by inserting in lieu
41 thereof the following:

42 "Sec. 5. The comptroller is hereby authorized to employ
43 such assistants and personnel as are necessary to carry out the
44 purposes of this Act and such assistants and personnel shall be
45 selected and employed pursuant to the merit system provisions of
46 the Code."

47 5. Amend section six (6) as follows:

48 By striking from line one (1) the word "board" and by
49 inserting in lieu thereof the word "comptroller".

50 By striking from line two (2) the word "board" and by
51 inserting in lieu thereof the word "comptroller".

52 By striking from line six (6) the word "board" and by
 53 inserting in lieu thereof the word "comptroller".
 54 By striking from line eight (8) the word "board" appearing
 55 before the word "may" and by inserting in lieu thereof the word
 56 "comptroller".
 57 By striking from line eight (8) the word "board" appearing
 58 before the word "shall" and by inserting in lieu thereof the word
 59 "comptroller".

60 6. Amend section seven (7) as follows:
 61 By striking from line one (1) the word "board" and by
 62 inserting in lieu thereof the word "comptroller".
 63 By striking from line nine (9) the word "board" and by
 64 inserting in lieu thereof the word "comptroller".
 65 By striking from line fourteen (14) the word "board" and
 66 by inserting in lieu thereof the word "comptroller".
 67 By striking from line fifteen (15) the word "board" and by
 68 inserting in lieu thereof the word "comptroller".
 69 By striking from line twenty-eight (28) "involvoing" and
 70 by inserting in lieu thereof the word "involving".
 71 By striking from line forty-one (41) the word "board" and
 72 by inserting in lieu thereof the word "comptroller".

73 7. Amend section eight (8) by striking from line one (1)
 74 the word "board" and by inserting in lieu thereof the word "comp-
 75 troller".

76 8. Amend section nine (9) as follows:
 77 By striking from line one (1) the words "board, in its"
 78 and by inserting in lieu thereof the words "comptroller, in his".
 79 By striking from line five (5) the word "board" and by
 80 inserting in lieu thereof the word "comptroller".

81 9. Amend section ten (10) by striking from line eight (8)
 82 the word "board" and by inserting in lieu thereof the word
 83 "comptroller".

84 10. Amend section twelve (12) as follows:
 85 By striking from line ten (10) the word "board" and by
 86 inserting in lieu thereof the word "comptroller".
 87 By striking from line nineteen (19) the word "board" and by
 88 inserting in lieu thereof the word "comptroller".

89 11. Amend section thirteen (13) as follows:
 90 By striking from line seven (7) the words "board, and its"
 91 and by inserting in lieu thereof the words "comptroller, in his".
 92 By striking from line nine (9) the word "board" and by
 93 inserting in lieu thereof the word "comptroller".
 94 By striking from line ten (10) the word "board" and by
 95 inserting in lieu thereof the word "comptroller".

96 12. Amend section fourteen (14) as follows:
 97 By striking from line one (1) the word "board" and by
 98 inserting in lieu thereof the word "comptroller".
 99 By striking all of lines two (2) through four (4) inclusive
 100 and by inserting in lieu thereof the following: "amounts to be
 101 determined by the comptroller, and the comptroller shall deposit
 102 such fees in the general fund:".

103 13. By striking section fifteen (15) and by renumbering
 104 the remaining sections in conformity with this amendment.

105 14. Amend section sixteen (16) as follows:

106 By striking from line three (3) the word "board" and by
 107 inserting in lieu thereof the word "comptroller".

108 By striking from line fifteen (15) the word "board" and by
 109 inserting in lieu thereof the word "comptroller".

1 Amend Senate File 639 as follows:

2 1. Amend the title by striking the word "registered" in line
3 one (1) and
4 inserting the word "licensed" and by striking the word "reg-
5 istered" in line two (2) and inserting the word "licensed".

6 2. By striking the word "Registered" in line four (4)
7 of section one (1) and by inserting in lieu thereof the word
8 "Licensed".

9 3. By striking the word "registered" in line two (2) of
10 section two (2) and inserting in lieu thereof the word "lic-
11 censed".

12 4. By striking the word "registered" in line fifteen (15)
13 of section four (4) and inserting in lieu thereof the word
14 "licensed".

15 5. By striking the word "register" in line sixteen (16)
16 of section four (4) and inserting in lieu thereof the word
17 "listing" and by striking the word "registered" in line
18 seventeen (17) of section four (4).

19 6. By striking the words "registration and licensing as
20 registered accountants" in lines three (3) and four (4) of
21 section six (6) and by inserting in lieu thereof the words
22 "licensing as licensed accountants".

23 7. By striking the words "registered" in line one (1) of
24 section seven (7) and inserting in lieu thereof the word
25 "licensed".

26 8. By striking the word "registered" in line twenty-two
27 (22) of section seven (7) and inserting in lieu thereof the
28 word "licensed".

29 9. By striking the word "registered" in line twenty-
30 eight (28) of section seven (7) and inserting in lieu there-
31 of the word "licensed".

32 10. By striking the word "registered" in line thirty-two
33 (32) of section seven (7) and by inserting in lieu thereof
34 the word "licensed".

35 11. By striking the word "federal" in line thirty-five
36 (35) of section seven (7).

37 12. By striking the word "registered" in line one (1)
38 of section eight (8) and inserting in lieu thereof the words
39 "licensed."

40 13. By striking the word "federal" in line ten (10) of
41 section eight (8).

42 14. By striking the word "registered" in line two (2)
43 of section nine (9) and inserting in lieu thereof the word
44 "licensed".

45 15. By striking the word "registered" in line seven (7)
46 of section nine (9) and inserting in lieu thereof the word
47 "licensed".

Revised

- 47 16. By striking the word "registered" in line one (1)
48 of section ten (10) and inserting in lieu thereof the word
49 "licensed".
- 50 17. By striking the initials "R. A." in line three (3)
51 of section ten (10) and inserting in lieu thereof the ini-
52 tials "L. A.".
- 53 18. By striking the word "registered" in line five (5)
54 of section ten (10) and inserting in lieu thereof the word
55 "licensed".
- 56 19. By striking the word "registered" in line seven (7)
57 of section ten (10) and inserting in lieu thereof the word
58 "licensed".
- 59 20. By striking the word "registered" in line eleven
60 (11) of section ten (10) and inserting in lieu thereof the
61 word "licensed".
- 62 21. By striking the word "registered" in line six (6)
63 of section twelve (12) and inserting in lieu thereof the
64 word "licensed".
- 65 22. By striking the words "registered" in line ten (10)
66 of section twelve (12) and inserting in lieu thereof the
67 word "licensed".
- 68 23. By striking the word "registered" in line twenty-
69 six (26) of section twelve (12) and inserting in lieu there-
70 of the word "licensed".
- 71 24. By striking the word "registered" in line four (4)
72 of section fourteen (14) and inserting in lieu thereof the
73 word "licensed".
- 74 25. By striking the word "registered" in line fourteen
75 (14) of section fourteen (14) and inserting in lieu thereof
76 the word "licensed".
- 77 26. By striking the word "register" in line sixteen (16)
78 of section fourteen (14) and inserting in lieu thereof the
79 word "listing".
- 80 27. By striking the word "registered" in line five (5)
81 of section fifteen (15) and inserting in lieu thereof the
82 word "licensed".
- 83 28. By striking the word "registered" in line sixteen
84 (16) of section fifteen (15) and inserting in lieu thereof
85 the word "licensed".
- 86 29. By striking the word "registered" in line one (1)
87 of section sixteen (16) and inserting in lieu thereof the
88 word "licensed".
- 89 30. By striking the word "registered" in line seven (7)
90 of section sixteen (16) and inserting in lieu thereof the
91 word "licensed".
- 92 31. By striking the word "registered" in line eleven (11)
93 of section sixteen (16) and inserting in lieu thereof the
94 word "licensed".

Filed
April 28, 1967

By JUDICIARY COMMITTEE

1 Amend Senate File 639 as follows:

2 1. Amend the title by striking the word "registered" in line
3 one (1) and
4 inserting the word "licensed" and by striking the word "reg-
5 istered" in line two (2) and inserting the word "licensed".
6 2. By striking the word "Registered" in line four (4)
7 of section one (1) and by inserting in lieu thereof the word
8 "Licensed".

9 3. By striking the word "registered" in line two (2) of
10 section two (2) and inserting in lieu thereof the word "li-
11 censed".

12 4. By striking the word "registered" in line fifteen (15)
13 of section four (4) and inserting in lieu thereof the word
14 "licensed".

15 5. By striking the word "register" in line sixteen (16)
16 of section four (4) and inserting in lieu thereof the word
17 "listing" and by striking the word "registered" in line
18 seventeen (17) of section four (4).

19 6. By striking the words "registration and licensing as
20 registered accountants" in lines three (3) and four (4) of
21 section six (6) and by inserting in lieu thereof the words
22 "licensing as licensed accountants".

23 7. By striking the words "registered" in line one (1) of
24 section seven (7) and inserting in lieu thereof the word
25 "licensed".

26 8. By striking the word "registered" in line twenty-two
27 (22) of section seven (7) and inserting in lieu thereof the
28 word "licensed".

29 9. By striking the word "registered" in line twenty-
30 eight (28) of section seven (7) and inserting in lieu there-
31 of the word "licensed".

32 10. By striking the word "registered" in line thirty-two
33 (32) of section seven (7) and by inserting in lieu thereof
34 the word "licensed".

35 11. By striking the word "federal" in line thirty-five
36 (35) of section seven (7).

37 12. By striking the word "registered" in line one (1)
38 of section eight (8) and inserting in lieu thereof the words
39 "licensed."

40 13. By striking the word "federal" in line ten (10) of
41 section eight (8).

42 14. By striking the word "registered" in line two (2)
43 of section nine (9) and inserting in lieu thereof the word
44 "licensed".

45 15. By striking the word "registered" in line seven (7)
46 of section nine (9) and inserting in lieu thereof the word
47 "licensed".

48 16. By striking the word "registered" in line one (1)
49 of section ten (10) and inserting in lieu thereof the word
50 "licensed".

51 17. By striking the initials "R. A." in line three (3)
52 of section ten (10) and inserting in lieu thereof the ini-
53 tials "L. A.".

54 18. By striking the word "registered" in line five (5)
55 of section ten (10) and inserting in lieu thereof the word
56 "licensed".

57 19. By striking the word "registered" in line seven (7)
58 of section ten (10) and inserting in lieu thereof the word
59 "licensed".

60 20. By striking the word "registered" in line eleven
(11) of section ten (10) and inserting in lieu thereof the

- 61 word "licensed".
- 62 21. By striking the word "registered" in line six (6)
- 63 of section twelve (12) and inserting in lieu thereof the
- 64 word "licensed".
- 65 22. By striking the words "registered" in line ten (10)
- 66 of section twelve (12) and inserting in lieu thereof the
- 67 word "licensed".
- 68 23. By striking the word "registered" in line twenty-
- 69 six (26) of section twelve (12) and inserting in lieu there-
- 70 of the word "licensed".
- 71 24. By striking the word "registered" in line four (4)
- 72 of section fourteen (14) and inserting in lieu thereof the
- 73 word "licensed".
- 74 25. By striking the word "registered" in line fourteen
- 75 (14) of section fourteen (14) and inserting in lieu thereof
- 76 the word "licensed".
- 77 26. By striking the word "register" in line sixteen (16)
- 78 of section fourteen (14) and inserting in lieu thereof the
- 79 word "listing".
- 80 27. By striking the word "registered" in line five (5)
- 81 of section fifteen (15) and inserting in lieu thereof the
- 82 word "licensed".
- 83 28. By striking the word "registered" in line sixteen
- 84 (16) of section fifteen (15) and inserting in lieu thereof
- 85 the word "licensed".
- 86 29. By striking the word "registered" in line one (1)
- 87 of section sixteen (16) and inserting in lieu thereof the
- 88 word "licensed".
- 89 30. By striking the word "registered" in line seven (7)
- 90 of section sixteen (16) and inserting in lieu thereof the
- 91 word "licensed".
- 92 31. By striking the word "registered" in line eleven (11)
- 93 of section sixteen (16) and inserting in lieu thereof the
- 94 word "licensed".

Filed
April 28, 1967

By JUDICIARY COMMITTEE

- 1 Amend the Judiciary Committee Amendment to Senate File 639
- 2 filed April 28, 1967, by adding the following sections:
- 3 32. By striking the word "registered" in line three (3)
- 4 of section one (1) and inserting in lieu thereof the word
- 5 "licensed".
- 6 33. By striking the word "registration" in line thir-
- 7 teen (13) of section eight (8) and inserting in lieu thereof
- 8 the word "licensing".
- 9 34. By striking the word "registration" in line fifteen
- 10 (15) of section fourteen (14) and inserting in lieu thereof
- 11 the word "licensing".

Filed
May 8, 1967

By NEU