

1 **SEC. 6. Unlawful use of title.** Any citizen of the state of Iowa
 2 who shall have received from the board of examiners a certificate of
 3 his qualifications as a shorthand reporter, as herein provided, shall
 4 be styled and known as a certified shorthand reporter, and no other
 5 person shall assume such title or use the abbreviation C. S. R., or
 6 any words, letters or figures to indicate that the person using the
 7 same is a certified shorthand reporter.

[C. C. 1230.]

1 **SEC. 7. Examination fee—fund to pay examiners.** Each applicant
 2 for examination shall pay to the clerk of the supreme court as an
 3 examination fee the sum of five dollars (\$5.00), payable before the
 4 examination is commenced. The fees thus paid to said clerk shall be
 5 by him paid into the state treasury upon receipt thereof, to be kept
 6 as a special fund to be used as provided for in this chapter.

[C. C. 1232.]

1 **SEC. 8. Revocation of certificates.** The board of examiners may
 2 revoke any such certificate for sufficient cause, after written notice
 3 to the holder thereof and hearing thereon. Any member of the board
 4 of examiners may, upon being duly designated by said board or a
 5 majority thereof, administer oaths or take testimony concerning any
 6 matter within the jurisdiction of said board.

[C. C. 1233.]

1 **SEC. 9. Violations punished.** Any violation of the provisions of
 2 this chapter shall be punished by a fine not exceeding one hundred
 3 dollars (\$100.00).

[C. C. 1234.]

Approved March 28, A. D. 1923.

CHAPTER 233

PUBLIC ACCOUNTANTS

H. F. 60

AN ACT to amend, revise and codify chapter twenty-two (22) of title five (5) of the compiled code of Iowa, relating to certified public accountants.

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

That chapter twenty-two (22) of title five (5) of the compiled code of Iowa is amended, revised and codified to read as follows:

CHAPTER 22

CERTIFIED PUBLIC ACCOUNTANTS

1 **SECTION 1. Appointment—tenure of office.** The governor shall
 2 appoint three (3) persons as a board of accountancy. Each member

3 of such board shall be a certified public accountant and his term of
4 office shall be for three (3) years.

[C. C. 1236.]

1 **SEC. 2. Vacancies.** Any vacancies that may occur from any cause,
2 shall be filled by the governor for the unexpired term under the same
3 conditions that govern regular appointments.

[C. C. 1236.]

1 **SEC. 3. Organization.** The board shall meet and organize by the
2 selection of one (1) of its members as chairman, and one (1) as secre-
3 tary, and shall meet at least twice each year and oftener, if deemed
4 necessary, at such times and places within the state as it may select,
5 and a majority shall constitute a quorum. Such meetings shall at
6 all reasonable times be open to the public.

[C. C. 1237.]

1 **SEC. 4. Rules.** The board at its first meeting shall formulate rules
2 and regulations for its guidance, not inconsistent with the provisions
3 of this chapter, which may be changed or altered at any regular
4 meeting by a majority vote.

[C. C. 1237.]

1 **SEC. 5. Use of abbreviations.** Any citizen of the United States
2 residing in this state, or having a place for the regular transaction of
3 business in the state, as a practicing public accountant, and being
4 over the age of twenty-five (25) years, of good moral character, and
5 who shall have received from the board of accountancy of the state,
6 a certificate as provided in this chapter shall be styled and known as
7 a certified public accountant, and be entitled to use the abbreviations
8 C. P. A. in connection with his name. No other person, no firm all
9 the members of which are not certified accountants as provided in
10 this chapter, and no corporation shall use such title or any abbrevia-
11 tion, letters, or figures to indicate that such person, firm, or corpora-
12 tion is a certified public accountant.

[C. C. 1235.]

1 **SEC. 6. Examinations—notice.** The board shall at its regular meet-
2 ings establish the time and place for holding examinations under the
3 provisions of this chapter, and shall cause to be published a notice
4 thereof, for not less than three (3) consecutive days in two (2) daily
5 newspapers published in this state, not less than twenty (20) days
6 prior to the date of such examination, and notice of the same shall
7 be mailed to all holders of certificates under this chapter, as well as
8 applicants, not less than fifteen (15) days prior to such examination.

[C. C. 1238.]

1 **SEC. 7. Qualifications.** Each applicant for a certificate before tak-
2 ing the examination must produce evidence satisfactory to the board
3 that he is over twenty-five (25) years of age, of good moral character,
4 a graduate of a high school with a four (4) years' course, or has an
5 equivalent education, or pass a preliminary examination to be set by
6 the board, and that he has had at least three (3) years' practical
7 accounting experience, at least one (1) year of which shall have been

8 as an accountant in the employ of a public accountant of recognized
9 standing in the profession, or in public practice on his own account.
[C. C. 1238, modified.]

1 **SEC. 8. Examination.** The examination shall consist of a written
2 examination covering questions on the following subjects: Theory
3 of accounts, practical accounting, auditing and commercial law as
4 pertaining to accountancy.
[C. C. 1238.]

1 **SEC. 9. Fees.** The fees for such examination shall be twenty-five
2 dollars (\$25.00), for each applicant, payable to the board at the time
3 of filing application and at least ten (10) days prior to the examina-
4 tion.
[C. C. 1238.]

1 **SEC. 10. Certificate.** After the examination provided by this chapter,
2 the board shall, if in its judgment the applicants are entitled thereto,
3 issue certificates as provided in this chapter. The board shall main-
4 tain a register of the names and addresses of all persons receiving
5 certificates under this chapter, and shall keep a record of all persons
6 whose certificates have been revoked.
[C. C. 1238.]

1 **SEC. 11. Foreign certificate—fee.** The board of accountancy shall
2 register the certificate of any person, whether resident or nonresident
3 of this state, who is the lawful holder of an unrevoked certified public
4 accountant's certificate issued under the laws of another state, pro-
5 vided that the requirements of said degree in the state which has
6 granted it to the applicant are equivalent to those herein provided,
7 and that of holders of a degree of certified public accountant or char-
8 tered accountant or the equivalent thereof, issued by any foreign gov-
9 ernment, provided that the requirements of such degree are equivalent
10 to those herein provided for the degree of certified public accountant.
11 Such applicant shall, before the registration of such certificate, pay
12 to the board of accountancy the sum of twenty-five dollars (\$25.00)
13 and shall be likewise subject to all the provisions of the law applicable
14 to certified public accountants including the payment of annual dues.
[C. C. 1239.]

1 **SEC. 12. Bond.** Every person having been granted a certificate
2 under the provisions of this chapter shall give a bond in the sum of
3 five thousand dollars (\$5,000.00) to the auditor of state before enter-
4 ing upon the discharge of his duties for the faithful performance of
5 the same.
[C. C. 1244.]

1 **SEC. 13. Revocation of registration.** The board of accountancy
2 may revoke or cancel the registration of any certificate issued under
3 this chapter for unprofessional conduct of the holder or other suffi-
4 cient cause, provided, that written notice shall have been mailed to
5 the holder of such certificate at least twenty (20) days before any
6 hearing thereon, stating the cause of such contemplated action, and
7 appointing a day for full hearing thereon by the board. No certificate

8 issued under this chapter shall be revoked until such hearing shall
9 have been held or the opportunity for such hearing afforded the per-
10 son charged.

[C. C. 1240.]

1 **SEC. 14. Compensation.** No compensation shall be paid any mem-
2 ber of the board of accountancy for his services. All bills for ex-
3 penses shall be audited and allowed by the state board of audit and
4 shall be paid from the fees received. But in no event shall the state
5 be chargeable with any expense incurred under the provisions of this
6 act.

1 **SEC. 15. Deposit with state treasurer.** Any sum remaining after
2 the payment of expenses shall be paid into the state treasury on
3 or before the first day of January in each year. The treasurer of
4 the board shall, on assuming his office, file with the secretary of state,
5 a bond in the penal sum of one thousand dollars (\$1,000.00).

1 **SEC. 16. Report.** The board shall make a report biennially to the
2 governor of its proceedings with an account of all moneys received
3 and disbursed; a list of names of all persons whose certificates have
4 been revoked, together with recommendations, if any, for new legis-
5 lation and such other matters as the board may deem proper.

1 **SEC. 17. Annual dues.** All holders of certificates and those whose
2 certificates have been registered as provided in this act, shall pay
3 to the treasurer of the board for disposition as provided herein, the
4 sum of five dollars (\$5.00) on the first day of January in each year.
5 Failure to pay such annual dues shall operate to suspend the cer-
6 tificate of registration and all rights thereunder of the person failing
7 so to pay during the period of delinquency.

1 **SEC. 18. Practice without certificate.** If any person, firm, or cor-
2 poration shall hold himself or itself out to the public as having re-
3 ceived a certificate as provided in this chapter, or shall assume to
4 practice as certified public accountant or chartered accountant, or use
5 the abbreviation thereof or any other letters, words or figures to
6 indicate that the person using the same is such certified public ac-
7 countant, without having received such certificate, or after the same
8 shall have been revoked, he or it shall be fined not less than one hun-
9 dred dollars (\$100.00) nor more than five hundred dollars (\$500.00)
10 for each offense or be imprisoned in the county jail for a period not
11 exceeding six (6) months.

[C. C. 1242.]

1 **SEC. 19. Negligence and wilful falsification.** If any person en-
2 gaged in the practice of public accountancy as a certified public ac-
3 countant or otherwise, shall be found guilty of gross negligence or
4 carelessness or shall wilfully falsify any report or statement bearing
5 on any examination, investigation, or audit made by him or under
6 his direction, he shall be punished by a fine of not less than one hun-
7 dred dollars (\$100.00), nor more than one thousand dollars
8 (\$1,000.00), or by imprisonment in the county jail for a period of not

9 less than three (3) months nor more than one (1) year, or both fine
10 and imprisonment for each time he may be convicted of such offense.

[C. C. 1243.]

Approved April 20, A. D. 1923.

CHAPTER 234

HORTICULTURE

S. F. 67

AN ACT to amend, revise and codify sections sixteen hundred ninety-five (1695), seventeen hundred (1700), seventeen hundred one (1701), seventeen hundred five (1705), seventeen hundred eleven (1711) of the compiled code of Iowa, and sections sixteen hundred ninety-three (1693), sixteen hundred ninety-four (1694), sixteen hundred ninety-eight-a-2 (1698-a-2) and sixteen hundred ninety-eight-a-3 (1698-a-3) of the supplement to said code, relating to the horticultural society, the horticultural exposition, and fruit tree and forest reservations.

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

That section sixteen hundred ninety-five (1695) of the compiled code of Iowa, and sections sixteen hundred ninety-three (1693), sixteen hundred ninety-four (1694), sixteen hundred ninety-eight-a two (1698-a2), and sixteen hundred ninety-eight-a three (1698-a3) of the supplement to said code are amended, revised and codified to read as follows:

1 SECTION 1. **Annual report.** The secretary shall, at the time pro-
2 vided by law, make an annual report to the governor, containing the
3 proceedings of the society, and the affairs of the exposition, with an
4 itemized account showing all the expenditures during the year, and
5 the purpose for which the same were made, the general condition of
6 horticultural, honey bee and forestry interests throughout the state,
7 together with such statements and recommendations as he may think
8 useful.

[S. C. C. 1693, 1698-a2, modified.]

1 SEC. 2. **General appropriation.** There is appropriated annually,
2 out of any unappropriated funds in the state treasury the following
3 sum: Thirty-seven hundred and fifty dollars (\$3,750.00) for the use
4 and benefit of said society, which shall be paid on the warrant of the
5 auditor of state, upon the order of the president of said society, in
6 such sums and at such times as may be for the interests of said so-
7 ciety.

[C. C. 1695]

1 SEC. 3. **Special appropriation.** There is appropriated, biennially,
2 out of any unappropriated funds in the state treasury the following
3 sum: Fourteen thousand dollars (\$14,000.00) for the purpose of hold-
4 ing the horticultural exposition and all expenses connected therewith.
5 Warrants therefor shall be issued from time to time by the auditor
6 of state, on the order of the president and secretary of said society,