

of title or continuation of an abstract of title made and issued by such person, firm or corporation; *provided*, that in counties containing less than a major part of ten thousand inhabitants, the bond herein required shall be for not less than five thousand dollars. *Provided*, that if a personal bond is given there shall be at least three sureties, none of whom shall be officers or stockholders of the abstract company and each of whom shall justify for the full amount of the bond.

§ 2. REPEAL.] All Acts or parts of Acts in conflict herewith, and especially Chapter 329 of the 1911 Session Laws, are hereby repealed.

§ 3. EMERGENCY.] Whereas, in the opinion of the legislative assembly an emergency exists; therefore, this Act shall be in full force and effect from and after its passage and approval.

Approved March 14, 1913.

ACCOUNTANCY

CHAPTER 2.

[H. B. No. 328—Norheim.]

BOARD OF ACCOUNTANCY.

AN ACT to Regulate the Certification of Public Accountants and the Practicing of the Professor of Accountancy in North Dakota.

be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. BOARD OF ACCOUNTANCY.] The trustees of the State University shall appoint a board of three members, which board shall be known as a board of accountancy. The term of office of the members of this board shall be five years. Vacancies in this board shall be filled in the same manner as original appointments are made. Members of this board shall receive for their services actual expenses incurred in the discharge of their duties and an amount sufficient to defray clerk hire, and no more. Of the members of this board, one shall be an educator, one an attorney, and one a person skilled in the practice of accounting.

§ 2. POWERS AND DUTIES OF THE BOARD.] The board of accountancy shall conduct examinations and shall exercise such powers and perform such duties as may be prescribed by the trustees of the State University.

§ 3. CERTIFIED PUBLIC ACCOUNTANT.] Any person in order to assume the title of certified public accountant or the abbreviation C. P. A. or any other words or letters or abbreviations tending to indicate that the person, firm, or corporation so using the same is a certified public accountant must receive a certificate as a certified public accountant. Certificates shall be granted to those persons with the necessary general qualifications who shall pass the required examinations or for whom such examinations shall be waived.

§ 4. QUALIFICATIONS.] Any person of good moral character twenty-one years of age or over, residing in North Dakota or having a place for the regular transaction of business in this state, shall be deemed qualified to become a candidate for the title of certified public accountant.

§ 5. EXAMINATION.] Examinations shall be held at such place and at such time, but at least one (once) a year, as the trustees of the University may designate. Public notice of an examination shall be given at least thirty days before the date of each examination, in such manner as the trustees of the State University may determine. The examination shall cover the theory of accounts, practical accounting, political economy, commercial law, and such other subjects as the trustees of the State University may designate. An oral examination for general fitness may be also required.

§ 6. WAIVER OF EXAMINATION.] The trustees of the State University may waive examination of any person possessing the general qualifications, who has practiced in North Dakota for more than one year as a public accountant on his own account before the passage of this Act, and who shall apply for a certificate of a certified public accountant within a year thereafter.

§ 7. CERTIFICATE.] The trustees of the State University shall have the power to issue the certificate of certified public accountant, which certificate shall remain good and valid during the good behavior of the holder. The trustees of the State University may revoke a certificate for sufficient cause and after written notice to the holder thereof and after a full hearing.

§ 8. The trustees of the University shall fix the amount of the fees to be paid by the applicants for the title of certified public accountant. Such fees shall be used by the trustees of the University to pay the necessary expense incurred in offering the examinations.

§ 9. PENALTIES.] Any certified public accountant who shall falsify a report, statement, investigation or audit, or who shall in any other manner be guilty of a misrepresen-

tation as a certified public accountant, shall be guilty of a misdemeanor and shall be punished accordingly.

Approved March 14, 1913.

ADVERTISING

CHAPTER 3.

[H. B. No. 283—Lewis.]

FALSE AND MISLEADING ADVERTISING.

AN ACT to Prohibit False and Misleading Advertising of all Kinds, and Providing a Penalty Therefor.

Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. Any person, firm, corporation or association who, with intent to sell or in any wise dispose of foods, drugs, medicines, merchandise, securities, service, paints, varnishes, oils, clothing, wearing apparel, machinery, or anything offered by such person firm or corporation, or association, directly or indirectly, to the public for sale or distribution, or with intent to increase the consumption thereof or to induce the public in any manner to enter into any obligation relating thereto or to acquire title thereto, or an interest therein, makes, publishes, disseminates, circulates or places before the public, or causes directly or indirectly, to be made published, disseminated, circulated or placed before the public, in this state, in a newspaper or other publication or in the form of a book, notice, handbill, poster, bill, circular, pamphlet, tag, label or letter, or in any other way, an advertiesment of any sort regarding foods, drugs, medicines, patent and proprietary products, merchandise, securities, service, medical treatment, paints, varnishes, oils, clothing, wearing apparel, machinery, or anything so offered to the public, which advertisement contains any assertion representation or statement of fact which is untrue, deceptive, or misleading, shall be guilty of a misdemeanor.

§ 2. It shall be the duty of the State's attorneys, sheriffs, police officers, health officers and the food commissioners to enforce the provisions of this statute, and for the purpose thereof they shall have ingress and egress to all places of business where it is believed that violations of this statute, as hereinbefore defined, are being made. Grand juries and state's attorneys shall have full inquisitorial powers over