

within thirty days by the service of a Notice of Appeal with a bond in the sum of \$250.00, upon the Secretary of the Board, such appeal to come on for hearing before the District Court of the County in which such certificate holder shall have his place of business at the next regular term of said Court.

§ 11. SEAL.] Any person, firm or corporation furnishing abstracts of title to real property under the provisions hereof shall first provide a seal, which seal shall have stamped thereon the name and location of such firm, person or corporation, and shall deposit with the Secretary of said Board an impression of such seal before the certificate of registration shall issue, which seal shall be affixed to every abstract or certificate of title issued by such person, firm or corporation.

§ 12. PENALTY.] Any person, firm or corporation making, compiling or certifying to abstracts of title to real property in this state, without having complied with the provisions of this act, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not exceeding One Hundred Dollars nor less than Twenty-five Dollars for each offense.

§ 13. REPEAL.] All laws and parts of laws in conflict herewith and particularly Sections 3090, 3091, 3092, 3093, 3094, 3095, 3097 and 3098, Compiled Laws of 1913, are hereby expressly repealed.

§ 14. EMERGENCY.] An Emergency exists in this, that the present law does not properly cover the making of abstracts of title to real property, therefore an emergency is hereby declared, and this law shall be in effect from and after the 1st day of April, 1925.

Approved February 19, 1925.

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## ACCOUNTANCY

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### CHAPTER 2

(H. B. No. 149—Freeman.)

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#### BOARD OF ACCOUNTANCY

An Act to Create a State Board of Accountancy and Prescribing its Duties and Powers; to Provide for the Examinations of and Issuance of Certificates to, Qualified Accountants, with the Designation of Certified Public Accountants; to Provide the Penalty for Violations of the Provisions Thereof; and to Repeal Sections 549, 550, 551, 552, 553, 554, 555, 556 and 557 of the Compiled Laws of North Dakota for the year 1913 and all other Acts or Parts of Acts in Conflict Therewith.

*Be it Enacted by the Legislative Assembly of the State of North Dakota.*

§ 1. Within thirty days after the passage of this act, the Governor of the State shall appoint a Board of three certified public accountants, which board shall be known as the State Board of Accountancy.

§ 2. The members of such Board shall hold office for three years or until their successors are appointed and have qualified, except that for the members first appointed under the act, one shall hold office for one year, one for two years and one for three years. The term of office for each shall be designated at the time of his appointment. Thereafter one member shall be appointed for the full term.

§ 3. The board shall organize by the election of one of its members as president, one member as secretary and one as treasurer, provided, however, that the office of secretary and treasurer may be held by one person.

§ 4. The board shall keep a complete record of all its proceedings and shall present annually to the Governor a detailed statement of the receipts and disbursements of said board during the preceding year, with a statement of its acts and proceedings and such recommendations as said board may deem proper.

§ 5. The board shall be authorized:

(a) To administer oaths to all applicants or persons appearing before the board in respect to investigations, examinations or the issuance of C. P. A. certificates;

(b) To conduct investigations and examinations and issue certificates to properly qualified accountants;

(c) To determine the qualifications of all applicants;

(d) To establish such rules and regulations as may be requisite properly to carry out the purposes of this act and maintain a high standard of integrity, education and proficiency among the holders of C. P. A. certificates.

§ 6. Written examinations of applicants shall be held as often as may be necessary in the opinion of the board, and at such times and places as it may designate, but not less than one in each calendar year.

If five or more persons apply for examinations, the board shall hold an examination for such applicants. Examinations may be both oral and written, at the discretion of the board.

§ 7. The written examination shall at least cover four general subjects, with a minimum time allowance, as follows:

(a) Theory of Accounts, 3 hours.

(b) Practical Auditing, 6 hours.

(c) Auditing 3 hours.

(d) Commercial Law, 3 hours.

and such other subjects as may be required by the Board. Seventy-five per cent shall be required in each subject.

§ 8. Any citizen of the United States, or one, who in good faith has declared his intention of becoming such citizen (in which case he may become a citizen within one year after the time allowed by law or the certificate shall be revoked by the board), being a bona fide citizen of North Dakota, over the age of twenty-one years, of good moral character, a graduate of a high school of recognized standing with a four year course, or possessing an education fully equivalent thereto, who has had at least three years accounting experience, two of which shall have been in public practice on his own account or in the office of a Certified Public Accountant in active practice or who has completed a course of not less than two years in Accountancy in some state institution or some other school of recognized standing, and has passed a satisfactory examination (unless otherwise exempt from such examination as herein provided), shall receive a certificate of his qualifications to practice as a Certified Public Accountant. And it shall be unlawful for any person or partnership, all of the members of which have not received such a certificate, or a corporation to assume such title or the abbreviations, C. P. A., C. A., or any other words, letters or abbreviations, tending to indicate that the person, firm or corporation so using the name is a Certified Public Accountant without first having received said certificate. All certificates to practice as a certified accountant in North Dakota heretofore issued and in force and effect under the existing laws of this state shall remain in full force unless revoked in manner by this Act provided.

§ 9. The board may, in its discretion, upon application in writing, waive the examination of and issue a certificate to any non-resident Certified Public Accountant, who has the qualifications other than residence in North Dakota required by this act and the rules of the board, provided that such person shall submit to the board such evidence as to qualifications as may be required by and be satisfactory to the board, who for not less than three years has had the degree of Certified Public Accountant issued by or under the authority of another state, provided that the standards prescribed by law and the rules of the board are, in the opinion of the board, fully equivalent to the standards maintained in this state. If, for any reason, the certificates of original issue be revoked or cancelled, the board of accountancy of this state shall forthwith revoke and cancel the certificate issued to such person in accordance with this section.

§ 10. The board shall have the power to revoke any certificates then in force.

(a) If the holder thereof shall have been convicted of a felony;

(b) If he shall be found guilty of conduct involving moral turpitude;

(c) For fraud or misrepresentation in application for certificate or in the examination thereof;

(d) For failure on the part of the applicant, who at the time of issue of certificate, is not a citizen of the United States to qualify in accordance with the provisions of Section 8 of this act.

No certificate shall be revoked except after a hearing thereon and by a majority of the board, the Attorney General of the State or an attorney designated by him shall attend and act as the legal advisor of the board. Written notice of such proposed hearing shall be mailed to the holder of such certificate at his last known address at least twenty (20) days before the date thereof, stating the basis for such proposed action or revocation, and appointing a time and place for such hearing. At such hearing the board shall have the power to compel the attendance of witnesses, to administer oaths, and to examine witnesses under oath.

The board shall keep a complete record of all proceedings with respect to the revocation of any certificates.

§ 11. Each applicant for examination shall pay to the board a fee of twenty-five dollars (\$25.00) at the time of filing his application. In no case shall such fee be returned. If the applicant fails to pass the examination, he shall be entitled to take another examination within one year, at any time at which there are other applicants to be examined, provided he has failed in the first instance in not more than one-half of the subjects covered by the examination.

§ 12. The members of the board, to be appointed under this act, shall be paid their necessary traveling expenses while in the pursuance of the duties imposed upon them by this act.

§ 13. From the fees collected, the board shall pay all expenses incident to the examinations to be held under this act, the expenses of preparing and issuing certificates, the traveling expenses of examiners while performing their duties under this act, stationery, printing, clerk hire, and incidental office expenses, provided that no expense incurred under this act shall be a charge against the funds of the state.

§ 14. (a) Any Certified Public Accountant who shall be found guilty of falsifying a report, statement, investigation or audit shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not less than one hundred dollars (\$100.00) or more than five hundred dollars (\$500.00), or by imprisonment for a period of not exceeding six months, or by both such fine and imprisonment, in the discretion of the court.

(b) Any person representing himself or herself to the public as having received a certificate as a Certified Public Accountant, as provided in this act, or who shall assume to practice as a certified public accountant, without first having received such certificate, or if any person having received such certificate, shall hereafter lose

the same by revocation, as provided for in this act, and shall continue to practice as a Certified Public Accountant, or use such title or any other title mentioned in Section Eight (8) of this act, or if any person shall violate any of the provisions of this act, such person shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not less than fifty dollars (\$50.00) and not exceeding three hundred dollars (\$300.00) or by imprisonment for a period of not to exceed ninety days or by both such fine and imprisonment, in the discretion of the court.

§ 15. REPEAL.] That sections 549, 550, 551, 552, 553, 554, 555, 556 and 557 of the Compiled Laws of North Dakota for the year 1913 and all acts or parts of acts in conflict with this act are hereby repealed.

§ 16. EMERGENCY.] Whereas an emergency exists in that the present accountancy law contains no provision for penalty for its infractions, and under the decision of the North Dakota Supreme Court no protection is now given to the public or those holding a C. P. A. certificate issued by the State Board of Accountancy, it is hereby declared that this act shall take effect upon its passage and approval.

Approved March 7, 1925.

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## ADULTERATION

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### CHAPTER 3

(S. B. No. 229—Van Camp.)

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#### ADULTERATION—MILK AND DAIRY PRODUCTS

**An Act To Prohibit the Adulteration of Milk and Dairy Products by the introducing therein of any fat or oil other than milk fat; and To Prohibit the Sale of any Substitute for Dairy Products or the Exposing for Sale of such Products Through the Use of any Advertisement, or other means, suggesting the words: "butter," "creamery," or "dairy," or suggesting the name of any Breed of cattle; and Prescribing penalties for Violation.**

*Be it Enacted by the Legislative Assembly of the State of North Dakota.*

§ 1. It shall be unlawful for any person, firm or corporation, by himself, his servant or agent, or as the servant of another, to manufacture, sell or exchange or have in possession with intent to sell or exchange, any milk, cream, skim milk, buttermilk, condensed or evaporated milk, powdered milk, condensed skim-milk, or any of the fluid derivatives of any of them, to which has been added any fat or oil other than milk fat, either under the names of said products or articles or any of the derivatives thereof, or under any fictitious or trade name whatsoever.