

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1190

Session of
1981

INTRODUCED BY VROON, PITTS, JOHNSON AND NAHILL, APRIL 21, 1981

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,
FEBRUARY 2, 1982

AN ACT

1 Amending the act of May 26, 1947 (P.L.318, No.140), entitled, as
2 amended, "An act relating to the public practice of certified
3 public accountants; providing for the certification of
4 persons desiring to practice, the registrations of public
5 accountants, requiring continuing education for registrants,
6 and the listing of persons engaged in practicing as certified
7 public accountants and public accountants, and for the
8 suspension and revocation of such certificates, subject to
9 appeal and for their reinstatement; prescribing the powers
10 and duties of the State Board of Examiners of Public
11 Accountants and the Department of State; providing for
12 ownership of working papers; defining unlawful acts and acts
13 not unlawful; providing penalties, and repealing existing
14 laws," providing exceptions for certain prohibitions relating
15 to the use of fictitious names.

16 The General Assembly of the Commonwealth of Pennsylvania
17 hereby enacts as follows:

18 Section 1. Subsection (i) of section 12, act of May 26, 1947
19 (P.L.318, No.140), known as "The C.P.A. Law," reenacted and
20 amended December 8, 1976 (P.L.1280, No.286), is amended to read:

21 Section 12. Unlawful Acts.--* * *

22 (i) It is unlawful for a certified public accountant, public
23 accountant, partnership or corporation, engaged in the practice

1 of public accounting, to use an impersonal fictitious name or a
2 name which indicates a specialty: Provided, however, That this
3 prohibition will not be applicable to or affect any partnership
4 which had operated under an impersonal or fictitious name for at <—
5 least twenty years prior to December 30, 1974, WHETHER <—
6 REGISTERED, RECORDED, UNREGISTERED OR UNRECORDED, AT ANY TIME
7 PRIOR TO JANUARY 1, 1962. Firm names may contain the names of
8 one or more of the present or former associates or shareholders
9 or of partners who were associated with a predecessor accounting
10 firm.

11 * * *

12 Section 2. This act shall take effect in 60 days.