

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 2563** Session of  
1988

INTRODUCED BY JOHNSON, TRELLO, VROON, LANGTRY, BUNT AND DISTLER,  
JUNE 15, 1988

REFERRED TO COMMITTEE ON FINANCE, JUNE 15, 1988

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 for the suspension and revocation of such certificates,  
7 subject to appeal and for their reinstatement; prescribing  
8 the powers and duties of the State Board of Accountancy and  
9 the Department of State; providing for ownership of working  
10 papers; defining unlawful acts and acts not unlawful;  
11 providing penalties, and repealing existing laws," further  
12 providing for a title or designation.

13 The General Assembly of the Commonwealth of Pennsylvania  
14 hereby enacts as follows:

15 Section 1. Sections 8.7(4) and 12(1) of the act of May 26,  
16 1947 (P.L.318, No.140), known as The C.P.A. Law, amended March  
17 7, 1984 (P.L.106, No.23), are amended to read:

18 Section 8.7. Registration of Public Accountants.--Any person  
19 (i) who is a resident of this Commonwealth or has a place of  
20 business therein, and (ii) who has attained the age of eighteen  
21 years, and (iii) who is of good moral character, and (iv) meets  
22 the requirements of clause (1) or (2) to the satisfaction of the

1 board as set forth in clause (3) may register with the board as  
2 a public accountant within twelve (12) months from publication  
3 in the Pennsylvania Bulletin of the announcement that  
4 application forms are available and not thereafter:

5 \* \* \*

6 (4) The board shall in each case determine whether the  
7 applicant qualified for registration. Any individual who is so  
8 registered and who holds a permit issued under section 8.2 of  
9 this act shall be styled and known as a "public accountant[.]"  
10 or licensed "public accountant."

11 \* \* \*

12 Section 12. Unlawful Acts.--\* \* \*

13 (1) It is unlawful for any person, partnership or  
14 corporation to assume or use the title or designation "certified  
15 accountant," "chartered accountant," "enrolled accountant,"  
16 "licensed accountant," "registered accountant," ["licensed  
17 public accountant,"] "registered public accountant," or  
18 "accredited accountant," or any other title or designation  
19 likely to be confused with "certified public accountant" or  
20 "public accountant," or any of the abbreviations "CA," "EA,"  
21 "RA," "LA," "RPA," ["LPA,"] or "AA," or similar abbreviations  
22 likely to be confused with "CPA": Provided, however, That anyone  
23 who is a current licensee may hold himself out to the public as  
24 an "accountant," "licensed public accountant," "auditor" or  
25 "accountant and auditor"[.] and may use the designation "LPA."  
26 Any provision of this act referring to "public accountant" shall  
27 apply to a "licensed public accountant."

28 \* \* \*

29 Section 2. This act shall take effect immediately.