

January 17, 1951.  
Passed on File.

**Senate File 102**  
By BEKMAN and AUGUSTINE.

Passed Senate, Date.....  
Vote: Ayes..... Nays.....  
Passed House, Date .....  
Vote: Ayes..... Nays.....  
Approved .....

## A BILL FOR

An Act to amend section one hundred sixteen point six (116.6)  
and section one hundred sixteen point eleven (116.11),  
Code 1950 relating to the practice of accountancy.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 Section 1. Section one hundred sixteen point six (116.6),  
2 Code 1950 is amended by striking the same and substituting in  
3 lieu thereof the following: "The practice of public account-  
4 ing is defined as follows: A person engages in the practice  
5 of public accounting within the meaning of this Chapter, (1)  
6 who holds himself out to the public as a qualified practitioner  
7 of accountancy, or (2) who for compensation either by himself  
8 or his agent offers to perform or does perform, for more than  
9 one client or employer, services which involve the examination,  
10 audit or verification of financial statements, transactions,  
11 books, accounts or records, and who prepares and submits a  
12 written or printed report, certificate or opinion relative  
13 thereto which reflects his name, signature or other means of  
14 identification; subject however, to the exceptions provided  
15 for in Section 116.19."

1     Sec. 2. Delete from Section 116.11 lines twelve (12) to  
2     eighteen (18) inclusive, beginning “Every person having” and  
3     ending “performance of the same.”

25 advise on carrying out the provisions of this act, and the  
26 provisions of chapter three hundred seven (307), Acts of the  
27 Fifty-second General Assembly, chapter ten (10), Acts of the  
28 Fifty-first General Assembly, chapter sixteen (16), Acts of  
29 the Forty-ninth General Assembly, and chapter seventeen (17),  
30 Acts of the Fifty-third General Assembly.

1     Sec. 3. Insofar as chapter nineteen (19), Acts of the  
2 Fiftieth General Assembly is in conflict with this act, the  
3 same is hereby repealed.

1     Sec. 4. This act being deemed of immediate importance  
2 shall be in full force and effect from and after its  
3 publication in the Clinton Herald, a newspaper  
4 published at Clinton, Iowa, and in the Clayton County  
5 Register, a newspaper published at Clinton, Iowa.