
SENATE BILL 6063

State of Washington

57th Legislature

2001 Regular Session

By Senators Benton, Carlson and Parlette

Read first time 02/15/2001. Referred to Committee on Labor, Commerce & Financial Institutions.

1 AN ACT Relating to certified public accountants; and amending RCW
2 18.04.345.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 18.04.345 and 1999 c 378 s 8 are each amended to read
5 as follows:

6 (1) No person may assume or use the designation "certified public
7 accountant" or "CPA" or any other title, designation, words, letters,
8 abbreviation, sign, card, or device tending to indicate that the person
9 is a certified public accountant or CPA unless the person holds a valid
10 certificate as a certified public accountant.

11 (2) No person may hold himself or herself out to the public and
12 assume or use the designation "certified public accountant" or "CPA" or
13 any other title, designation, words, letters, abbreviation, sign, card,
14 or device tending to indicate that the person is a certified public
15 accountant or CPA unless the person holds a valid certificate as a
16 certified public accountant and holds a valid license to practice under
17 RCW 18.04.215.

18 (3) No firm may hold itself out to the public, or assume or use the
19 designation "certified public accountant" or "CPA" or any other title,

1 designation, words, letters, abbreviation, sign, card, or device
2 tending to indicate that the firm is composed of certified public
3 accountants or CPAs, unless the firm is licensed under RCW 18.04.195,
4 holds a valid license to practice under RCW 18.04.215, and all offices
5 of the firm in this state for the practice of public accounting are
6 maintained and registered under RCW 18.04.205.

7 (4) No person, partnership, or corporation may hold himself,
8 herself, or itself out to the public, or assume or use along, or in
9 connection with his, hers, or its name, or any other name the title or
10 designation "certified accountant," "chartered accountant," "licensed
11 accountant," "licensed public accountant," "public accountant," or any
12 other title or designation likely to be confused with "certified public
13 accountant" or any of the abbreviations "CA," "LA," "LPA," or "PA," or
14 similar abbreviations likely to be confused with "CPA." However,
15 nothing in this chapter prohibits use of the title "accountant" by any
16 person regardless of whether the person has been granted a certificate
17 or holds a license under this chapter.

18 (5) No person may sign, affix, or associate his or her name or any
19 trade or assumed name used by the person in his or her business to any
20 report designated as an "audit," "review," or "compilation," unless the
21 person holds a license to practice under RCW 18.04.215 and all of the
22 person's offices in this state for the practice of public accounting
23 are maintained and licensed under RCW 18.04.205.

24 (6) No person may sign, affix, or associate a firm name to any
25 report designated as an "audit," "review," or "compilation," unless the
26 firm is licensed under RCW 18.04.195 and 18.04.215, and all of its
27 offices in this state for the practice of public accounting are
28 maintained and registered under RCW 18.04.205.

29 (7) No person, partnership, or corporation not holding a license to
30 practice under RCW 18.04.215 may hold himself, herself, or itself out
31 to the public as an "auditor" with or without any other description or
32 designation by use of such word on any sign, card, letterhead, or in
33 any advertisement or directory.

34 (8) No person may assume or use the designation "certified public
35 accountant" or "CPA" in conjunction with names indicating or implying
36 that there is a partnership or corporation, if there is in fact no bona
37 fide partnership or corporation registered under RCW 18.04.195.

38 (9) No person, partnership, or corporation holding a license under
39 RCW 18.04.215 may hold himself, herself, or itself out to the public in

1 conjunction with the designation "and Associates" or "and Assoc."
2 unless he or she has in fact a partner or employee who holds a license
3 under RCW 18.04.215.

4 (10) No person, partnership, or corporation holding a certificate
5 as a certified public accountant or a license to practice under this
6 chapter may accept a commission, referral fee, or contingent fee for
7 the performance of a professional service or the referral of a client
8 to a product or service.

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