

ACCOUNTANCY BOARD: Qualifications for a nonresident to obtain a certifi-
QUALIFICATIONS: cate as a certified public accountant or public
RECIPROCIITY: accountant in this state.



February 21, 1957

Missouri State Board of Accountancy
217 State Capitol
Jefferson City, Missouri

Attention: Mr. Francis M. Linek, Member.

Gentlemen:

This will acknowledge receipt of your request for an official opinion which reads:

"The Missouri State Board of Accountancy respectfully requests from your office an opinion construing subsection 3 of section 326.060 of the Revised Statutes of Missouri, particularly with reference to the requirement 'or a public accountant practicing within this state.'

"A hypothetical question concerning this matter is as follows:

"A resident of Kansas City, Kansas, who has an office in Kansas City, Kansas, as a certified public accountant and wishes to obtain a Missouri certificate as a certified public accountant by reciprocity.

"Does the law in your opinion require that this applicant obtain an office in Missouri to practice as a certified public accountant and if said office is required, is the applicant in violation of the law, section 326.020, in obtaining such office."

Section 326.020, RSMo 1949, provides that no person, firm, partnership or corporation shall practice in this state as a certified public accountant or as a public accountant except as provided in Section 326.150, RSMo 1949, provided however, unless he, she or

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it have been granted a certificate of the Board and secured a permit for the current year. Said section reads:

"1. Nothing in this chapter shall be so construed as to prohibit or prevent the holder of a valid certificate as a certified public accountant or as a registered public accountant granted by another state, from performing within this state a particular contract of employment as public accountant, entered into in such other state, and involving or requiring a merely temporary activity as public accountant in this state.

"2. Nothing contained in this chapter shall prohibit or prevent the employment by a certified public accountant or by a public accountant or by a firm or partnership or corporation furnishing public accountancy services as principal of non-registered persons not otherwise qualified under this chapter to serve as accountants in various capacities as needed; provided, that such persons work under the control and supervision of a person who holds a permit for the current year; and provided further, that such employees do not issue statements or reports over their own names, except such interoffice reports as are necessary and customary; and provided further, that such persons are not in any manner held out to the public as public accountants as described in section 326.010.

"3. Nothing contained in this chapter shall imply that a practicing attorney, who, in connection with this professional work, prepares financial reports or presents accounting records of a form or character usually prepared and presented by attorneys, has become a public accountant within the meaning of this chapter as described in section 326.010."

We are assuming for the sake of this opinion that said applicant does not merely desire to perform in this state some specific contract of employment as a public accountant, entered in such other state and involving or requiring merely temporary activity as a public accountant in this state, as provided in the exception hereinabove found in subsection 1 of Section 326.150, supra.

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The Accountancy Law in this state does contain a reciprocal provision namely Section 326.090, RSMo 1949, which permits the Board to waive and dispense with the requirement of examination and issue a certificate as a certified public accountant to any applicant holding a valid and unrevoked certificate as a certified public accountant issued by or under the authority of another state provided said applicant has complied with other qualifications and requirements of applicants under this chapter and rules of the Board, and that his original certificate in the other state was secured as a result of an examination equivalent in the judgment of the Board to those in this state.

Qualifications of an applicant now under Chapter 326 are found in Section 326.060, RSMo Cum. Supp. 1955, and are that he must be a citizen of the United States, over the age of 21 years, and must also have one of the following three requirements: (1) be a resident of this state; (2) or have an office in this state for the regular practice of accountancy; (3) or be an employee of a certified public accountant or a public accountant practicing within this state.

It is apparent that said applicant is a citizen of the United States and over 21 years of age. However, he is not a resident of Missouri and presently does not have an office in Missouri for the regular practice of accountancy and, furthermore, he is not an employee of a certified public accountant or a public accountant practicing within this state.

Therefore, assuming that said applicant does meet the requirements of Section 326.090, supra, in that he holds a valid certificate from another state, and assuming he likewise took an examination in order to obtain his original certificate in said foreign state which was equivalent in the judgment of the Board to those of this state, he still cannot obtain a certificate in Missouri until he can at least meet one of the requirements set forth in the preceding statute namely subsection 3 of Section 326.060, supra.

There does seem to be some ambiguity between Sections 326.020, RSMo 1949, and 326.060, subsection 3, supra, particularly relating to said applicant having an office in Missouri for the regular practice of public accountancy, as under our Accountancy Law he could not have such an office in this state and practice accountancy without being duly licensed by your Board.

There is a well-established rule of statutory construction that all sections of a statute and acts in pari materia, and all parts thereof, are to be construed together and compared with each other and no one act or portion of another is to be singled out for consideration apart from all other portions. *Fleming vs. Moore Bros. Realty Co.* 251 S.W. 2d. 8.

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The only reasonable way to reconcile these two statutes and we believe it was apparently the legislative intent in enacting same, that if said applicant can qualify for said license without an examination provided he had such an office in this state as required under Section 326.060, subsection 3, supra, that your Board may authorize the issuance of said license subject to said applicant opening such an office in this state prior to the issuance of said license.

CONCLUSION

It is, therefore, the opinion of this department that said Board may issue said applicant a license, assuming that he is now the holder of a valid and unrevoked certificate from another state as a result of an examination equivalent to those given in this state by your Board, and that he have or open an office in this state for the regular practice of accountancy prior to the Board issuing him a license as provided in Section 326.060, RSMo 1949.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Mr. Aubrey R. Hammett, Jr.

Yours very truly,

ARH:mw

John M. Dalton
Attorney General