§12202. Unlicensed persons or firms

Anyone may practice accounting and engage in services which involve accounting or auditing skills, including management advisory or consulting services, the preparation of tax returns and the furnishing of advice on tax matters, provided that no one except a licensee may: [PL 1987, c. 489, §2 (NEW).]

1. Represent or appear to represent that he is a licensee as defined in section 12201, subsection 6; or
[PL 1987, c. 489, §2 (NEW).]

2. Issue a report as defined in section 12201, subsection 10-A, except those persons described in section 12275, subsection 1, paragraphs A and B.
[PL 2015, c. 110, §6 (AMD).]

SECTION HISTORY

PL 1987, c. 489, §2 (NEW). PL 2015, c. 110, §6 (AMD).

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