

FROM: BOARD OF ACCOUNTANCY
(Name of Agency)

TO: CODE REVISER
LEGISLATIVE BLDG (Southwest Corner, Ground Floor)
Olympia 98501

The enclosed Permanent rules , being order No. PL 116
Emergency rules
relating to (Name of rules or description of subject matter)

Notification and designation requirements of professional service corporations; and, extending time by which application for license must be filed with the board. (Copy of rules attached hereto.)

(ALTERNATIVE A. Use only for adoption of permanent rules)

pursuant to Notice No. 3202 ① filed with the code reviser on 10/15/71 ② were regularly adopted as permanent rules of this agency at Seattle, Washington on 12/2/71 and are herewith filed in the office of the code reviser pursuant to chapter 34.04 RCW. The effective date of such rules shall be _____ ③

(ALTERNATIVE B. Use only for adoption of emergency rules)

pursuant to its finding that the immediate adoption of these rules is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to the public interest, were regularly adopted as emergency rules of this agency at _____ on _____ and are herewith filed in the office of the code reviser pursuant to chapter 34.04 RCW.

The undersigned hereby certifies that the requirements of chapter 34.04 RCW and of the Open Public Meetings Act of 1971, chapter 42.30 RCW (1971 ex.s. c 250) have been fulfilled.

Dated this 9th day of December 1971.

STATE OF WASHINGTON
FILED
DEC 14 1971
CODE REVISER'S OFFICE
KET: 3830 FILE # 2

BOARD OF ACCOUNTANCY
(AGENCY)
D. W. Frame
By D. W. FRAME
Chairman
Title

- ① NOTICE NUMBER AS APPEARS ON THE COPY OF NOTICE RETURNED TO YOU BY REVISER'S OFFICE (IF PROCEEDINGS WERE CONTINUED, USE NO. OF LAST NOTICE)
- ② STAMPED DATE AS APPEARS ON THE COPY OF NOTICE RETURNED TO YOU BY REVISER'S OFFICE (IF PROCEEDINGS WERE CONTINUED, USE DATE OF LAST NOTICE)
- ③ UNLESS A LATER DATE IS SPECIFIED IN THIS ORDER OR IS PRESCRIBED IN ANOTHER STATUTE, RULES ARE EFFECTIVE 30 DAYS AFTER FILING: RCW 34.04.040. LEAVE THIS SPACE BLANK EXCEPT IN SUCH SPECIAL CASES.

STATE OF WASHINGTON, DEPARTMENT OF MOTOR VEHICLES

PROFESSIONAL LICENSING DIVISION

ADMINISTRATIVE ORDER NO. PL 116

Pursuant to notice number 3202 filed with the code reviser on October 15, 1971, a public hearing was held in the Orcas Room, North Court, Seattle Civic Center, Seattle, Washington, pertaining to the adoption of rules, a description of which was contained in that notice.

After having heard testimony on the proposed rules, the Board unanimously determined to adopt the rules which were proposed in said notice.

Two rules were adopted. The new rules, WAC 4-04-070 and 4-04-080 simply permit Professional Service Corporations to be handled in much the same way as county partnerships are handled by the Board.

The amendment to WAC 4-12-020 is simply done for administrative convenience in that it has been found that the former rule permitting a person to file an application for examination thirty days prior to the examination did not provide enough time.

No opposition was expressed at the hearing to any of the new rules.

I, D. W. Frame, Chairman of the Washington State Board of Accountancy, by virtue of the authority vested in the Board, after filing notice number 3202 with the code reviser, and notifying the press, and also notifying all interested persons, state that a public hearing was held before the Board which was open to the public on Thursday, December 2, 1971. After considering statements made at the hearing and the material submitted by interested persons, the Board adopted on December 2, 1971, the annexed rules and regulations and authorized me to sign this Order.

This Order after first being recorded in the registry of this agency shall be forwarded to the code reviser for filing pursuant to RCW 34.04.

DATED this 9 day of December, 1971.

X 
D. W. FRAME, Chairman
Washington State Board of Accountancy

NEW
WAC 4-04-070 PROFESSIONAL SERVICE CORPORATIONS - NOTIFICATION REQUIREMENTS. It shall be the duty of the principal officer of every professional service corporation formed by persons licensed pursuant to chapter 18.04 RCW, within 30 days of the date of filing articles of incorporation with the secretary of state, or, in the case of such corporations formed prior to the adoption of this rule, within 30 days of the effective date of this rule, to provide the board of accountancy with the following information:

- (1) The names and addresses of each shareholder, director or officer of the professional service corporation, and
 - (2) The name under which the professional service corporation is incorporated or intends to do business.
- In the event of any changes the board shall be notified of such changes within 30 days of the occurrence of the change.

NEW
WAC 4-04-080 PROFESSIONAL SERVICE CORPORATIONS DESIGNATION. The name under which a professional service corporation renders professional service shall contain only the names of one or more of the present or former shareholders who are associated with the corporation. Impersonal or fictitious names, as well as names which indicate a specialty, are prohibited.

AMD
WAC 4-12-020 TIME FOR SUBMITTING APPLICATION FOR EXAMINATION. Applications for examination, in whole or in part, must be mailed to the department of motor vehicles at least forty-five days prior to the examination.