

## Opinion No. 54-6029

October 28, 1954

**BY:** RICHARD H. ROBINSON, Attorney General

**TO:** The New Mexico State Board of Public Accountancy P. O. Box 1267 Santa Fe, New Mexico. Attention: John E. Reindorp, Secretary-Treasurer

{\*495} You have requested the opinion of this office on Section 51-1739, New Mexico Statutes Annotated 1941, relative to the qualifications of candidates seeking to take the accountancy examinations.

Section 51-1739, sub-division A, reads as follows:

"Any person shall upon proper application be eligible to take the examination, as in this act (§§ 51-1711 -- 51-1740) provided, who is a citizen of the United States, a resident of the state of an office in the state for the New Mexico, or who maintains practice of public accountancy, and who is over the age of twenty-one (21) years, of good moral character, a graduate of an accredited high school, or has an equivalent education and who has had at least three (3) years of practical accounting experience, at least one year of which shall have been in the state of New Mexico; provided, however, that as to applicants who have majored in accounting and are graduates of the school of business administration of a university, school or college of the state of New Mexico, or of other states of equal standing and requirements, the time devoted to the completion of such studies in accounting theory and practice shall be deemed the equivalent of two (2) years of practical accounting herein required."

Our attention has been directed in this regard to Rule No. 2900 of the Rules and Regulations of the New Mexico State Board of Public Accountancy, reading as follows:

"Candidates for examination must have one year of practice in public accountancy in the State of New Mexico and at the time of the examination must be in the practice of public accountancy."

It is the opinion of this office that Rule No. 2900 goes beyond the statutory requirements, established by the Legislature, of a candidate for the examinations as set forth in the above quoted statute. The statute requires a candidate, who qualifies as a citizen, resident and high school graduate or equivalent, to have at least three years of practical accounting experience, with at least one year of experience in the State of New Mexico. A graduate of the school of business administration of a university, school or college of the State of New Mexico, or other states of equal standing and requirements, who majored in accounting, receives two years credit on the three year practical accounting experience requirement.

The statute is silent with regard to a requirement that the one year of practical accounting experience must be in the practice of public accounting or at the time of the examination the applicant must be in the practice of public accountancy. Therefore, if the State Board of Public Accountancy is satisfied that an applicant has the required practical accounting experience, together with the other requirements, he is eligible to take the examination.

Section 51-1721, N.M.S.A., 1941, is not to be confused with Section 51-1739, N.M.S.A., 1941, since the former is the "grandfather" clause of the Act.

By: J. A. Smith

Assist. Attorney General