

45:2B-33 to 45:2B-37; 40:4-6 et al (repeal)

LEGISLATIVE HISTORY CHECKLIST

NJSA 45:2B-33 to 45:2B-37; 40:4-6 et al. (Repealed) (Municipal Accountants)

Laws of 1977 Chapter 176

Bill No. S3046

Sponsor(s) Beadleston & Dodd

Date Introduced January 24, 1977

Committee: Assembly County Government

Senate County & Municipal Government

Amended during passage Yes ~~X~~ Amendments during passage denoted by asterisks

Date of passage: Assembly May 26, 1977

Senate April 25, 1977

Date of approval August 16, 1977

Following statements are attached if available:

Sponsor statement Yes ~~X~~

Committee Statement: Assembly ~~X~~ No

Senate Yes ~~X~~

Fiscal Note ~~X~~ No

Veto message ~~X~~ No

Message on signing ~~X~~ No

Following were printed:

Reports ~~X~~ No

Hearings ~~X~~ No

10/4/76

HB

176

8/16/77

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[OFFICIAL COPY REPRINT]  
**SENATE, No. 3046**

**STATE OF NEW JERSEY**

INTRODUCED JANUARY 24, 1977

By Senators BEADLESTON and DODD

Referred to Committee on County and Municipal Government

AN ACT concerning municipal accountants, supplementing Title 45 of the Revised Statutes and repealing sundry statutory provisions relating thereto.

1 BE IT ENACTED *by the Senate and General Assembly of the State*  
2 *of New Jersey:*

1 1. Before any person shall undertake the work of auditing the  
2 accounts of any municipality or county he shall qualify as municipi-  
3 pal accountant for New Jersey by subscribing to the following  
4 declaration:

5 a. That he is fully acquainted with the laws controlling and  
6 governing the finances of municipalities and counties of New Jersey  
7 and is a competent and experienced auditor of public accounts.

8 b. That he will honestly and faithfully audit the books and  
9 accounts of a municipality or county when engaged to do so, and  
10 report any error, omission, irregularity, violation of law, discrep-  
11 ancy or other nonconformity to the law, together with his recom-  
12 mendations to the governing body of such municipality or county.  
13 Source: R. S. 40:4-6.

1 2. The New Jersey State Board of Certified Public Accountants  
2 shall make all rules and regulations governing examinations and  
3 the issue of licenses to registered municipal accountants.

4 Source: R. S. 40:4-7.

1 3. The license fee for the registration of **\*[each]\*** *\*any\** ac-  
2 countant who shall apply for a license to practice as a municipa  
3 accountant for New Jersey as herein described shall be **\*[\$5.00]\***  
4 *\*established by the New Jersey State Board of Certified Public Ac-*  
5 *countants\**. Licenses shall be issued **\*[annually]\*** *\*biennially\**  
6 thereafter and the same fee imposed for each **\*[annual]\*** *\*biennial\**

**EXPLANATION**—Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

4 full force and effect, shall be liable to a penalty of \$100.00 for  
5 every audit of account so made, to be recovered in an action at  
6 law instituted by the New Jersey State Board of Certified Public  
7 Accountants in any court having jurisdiction.

8 Source: R. S. 40:4-11.

1 5. All reports of audit of accounts of municipalities or counties  
2 shall be signed by the auditor or accountant making the audit or in  
3 charge of the same, holding a license as herein provided, whether  
4 such audit or statement of account is made by any person employing  
5 such auditor or accountant, or otherwise, and the licensing or the  
6 revocation of the license of any such auditor shall not be construed  
7 to affect the contracting with any municipality or county by any  
8 person employing auditors or accountants; but upon the revoca-  
9 tion of the license of an auditor or accountant for the purposes  
10 herein specified and authorized, such person shall not employ in  
11 such work such auditors or accountants but only such persons as  
12 may be licensed as herein required, except that the auditor or  
13 accountant whose license may have been revoked may be employed  
14 in a subordinate capacity.

15 If any person shall willfully employ any person not holding a  
16 license in full force and effect as auditor or accountant in municipal  
17 work within the purview of this chapter and other laws in which  
18 audits shall be subject to the supervision and orders of the Director  
19 of the Division of Local Government Services in the Department  
20 of Community Affairs, the said director may direct the munici-  
21 palities or counties to refuse to employ such person in such work  
22 during the continuance of such violation.

23 Source: R. S. 40:4-12 amended 1947, c. 117, s. 10.

1 6. Sections 40:4-6, 40:4-7 and 40:4-10 to 40:4-12, inclusive, of  
2 the Revised Statutes are repealed.

1 7. This act shall take effect immediately.

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#### STATEMENT

This bill prepared by the Division of Law Revision of the Legislative Services Agency is one of a series of bills designed to accomplish certain technical changes in Title 40 and Title 40A. No substantive changes in the statutes are made or intended. The changes proposed are to transfer sections of the law from one title or chapter to another and to bring the wording of the statutes up to date to conform with other changes that have taken place.

This bill will repeal certain parts of chapter four of Title 40 and reenact the provisions as a supplement to chapter two of Title 45, Professions and Occupations, where they would appear to be more appropriately classified.

REFERENCE USE ONLY

SENATE COUNTY AND MUNICIPAL  
GOVERNMENT COMMITTEE

STATEMENT TO

**SENATE, No. 3046**

with Senate committee amendments

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**STATE OF NEW JERSEY**

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DATED: APRIL 18, 1977

The sponsor's statement adequately summarizes the objective of the bill.

The Senate committee amendments:

(1) Bring the registration requirements contained in the bill into conformity with the general provisions governing professional licenses and registration in Title 45; and

(2) Changes the reference in section 5 to the Bureau of Financial Regulation and Assistance in the Department of the Treasury.