

**American Institute of Accountants**  
INCORPORATED UNDER THE LAWS OF THE DISTRICT OF COLUMBIA

STATE SOCIETY  
SERVICE DEPARTMENT

THE NATIONAL ORGANIZATION OF CERTIFIED PUBLIC ACCOUNTANTS

270 MADISON AVENUE, NEW YORK 16, N.Y.

August 10, 1951

To     State Society and Chapter Presidents  
          State Society Secretaries and Executive Secretaries

Gentlemen:

I believe you will be interested in the enclosed tabulation of dues and assessment privileges of the various state societies which has been revised in accord with the latest information available in the Institute files. The total membership (as of August 31, 1950) of each state society has been listed for comparative purposes.

Two addendums, one on state society provisions for waiving dues of members in the armed services, and the other on special assessments and voluntary contributions to supplement the income from dues for the year 1950-51 are attached for your reference.

Since some of the material at our disposal is not up-to-date, I should appreciate it if you would advise me of any inaccuracies in the information concerning your state society.

Also, in order to assist us in making corrections in our present tabulation and as an aid in compiling future data, I should like to request a copy of your most recent Constitution and By-Laws if you have not already forwarded copies to the Institute.

Sincerely yours,

Charles E. Noyes  
Director of Public Relations

CENoyes/bb  
Enclosure

Information copies to:  
    AIA Committee on Coordination of Activities of  
        State and National Organizations

    AIA Committee on Public Relations

STATE SOCIETY DATA  
MEMBERSHIP (AS OF 8/31/50), INITIATION FEES, DUES & ASSESSMENT PRIVILEGES  
(COMPILED FROM LATEST INFORMATION IN INSTITUTE FILES)

<u>STATE SOCIETY</u>	<u>LAST CHANGE</u>	<u>TOTAL MEMBER-SHIP</u>	<u>INITIATION FEE</u>	<u>CLASS OF MEMBERS &amp; ASSESSMENT PRIVILEGES</u>	<u>ANNUAL DUES</u>
Alabama	5/1/49	116	5.00	Members Resident – Practicing CPA less than 5 years CPA 5 to 10 years CPA more than 10 years Resident – non-Practicing Non-Resident In all cases where a member is unable to pay dues, Council shall have the power to extend, reduce, waive, or cancel same as the exigencies of the particular case may dictate.  Chapters fix amount of own dues	10.00 20.00 30.00 5.00 5.00
Arizona	10/1/48	134		Fixed annually by Executive Committee Members – not less than \$10.00 nor more than \$25.00 Associate Members – ½ of annual dues for Members none Members none *Associate Members	25.00 12.50
Arkansas	10/1/47	96	5.00	**Members Members voted to assess practicing members an additional \$10.00 for each staff member, including individual practitioners, partners, and each employee, except stenographers, carried on the staff as of Oct. 1 each year (effective year beginning Oct. 1, 1948)	12.00
California	6/1/48	1943	#none	Members CPA less than 5 years or not engaged in public practice	36.00 16.00

\*Not entitled to vote

\*\*Non-Resident Members not entitled to vote by proxy

<u>STATE SOCIETY</u>	<u>LAST CHANGE</u>	<u>TOTAL MEMBER-SHIP</u>	<u>INITIATION FEE</u>	<u>CLASS OF MEMBERS &amp; ASSESSMENT PRIVILEGES</u>	<u>ANNUAL DUES</u>
California (contd.)			none	#Board of Directors prescribe amount of initiation fee, if any	none
			-----	*Honorary Members	none
				Life Members	none
				In meritorious individual cases, the Board of Directors may order the cancellation of any dues, assessments or other indebtedness of any member.	
				Assessment by majority vote of members present at chapter meetings.	
				Society remits to chapters 15% of dues paid by members. A chapter may levy assessments for its particular use.	
Colorado	5/1/51	382	none	Fellow Members	
				In active practice, either in his own name or as a member of a firm	20.00
				Employed on staff of a person or firm in active practice	15.00
				Non-Practicing	10.00
			none	Associate Members	
				In active practice, either in his own name or as a member of a firm	15.00
				Employed on staff of a person or firm in active practice	10.00
				Non-Practicing	5.00
			none	*Honorary Members	none
Connecticut	6/1/50	313	10.00	Fellows	15.00
			10.00	Associates	15.00
			none	*Honorary Members	none
			-----	Life Members	none
				Assessment by Board of Governors	

\*Not entitled to vote

<u>STATE SOCIETY</u>	<u>LAST CHANGE</u>	<u>TOTAL MEMBER-SHIP</u>	<u>INITIATION FEE</u>	<u>CLASS OF MEMBERS &amp; ASSESSMENT PRIVILEGES</u>	<u>ANNUAL DUES</u>
Delaware	3/1/47	34 (as of 8/31/49)	15.00	Members	10.00
			5.00	*Associate Members	5.00
			-----	*Non-Resident Members	3.00
The Council may in its discretion remit all or any part of the dues of any member when reason shall be shown for so doing.					
District of Columbia	6/1/48	308	1 <sup>st</sup> yrs. dues	Fellows	15.00
			none	*Honorary Members	none
			In meritorious individual cases, the Board may waive the payment of dues or assessments.		
Assessment by mail vote					
Florida	1947	400	#1 <sup>st</sup> yrs. dues	Members	25.00
			“	*Associate Members	10.00
			“	*Faculty and Non-Practicing Members	10.00
			none	*Honorary Members	none
#Initiation fee and/or annual dues fixed by By-Laws Member accounting firms are billed for dues of Associate Members and they determine whether firm or individual will pay					
Assessment by approval of Executive Committee					
Chapters fix amount of own dues					

\*Not entitled to vote

<u>STATE SOCIETY</u>	<u>LAST CHANGE</u>	<u>TOTAL MEMBER-SHIP</u>	<u>INITIATION FEE</u>	<u>CLASS OF MEMBERS &amp; ASSESSMENT PRIVILEGES</u>	<u>ANNUAL DUES</u>
Georgia	6/1/50	467		Fixed annually by Board of Trustees Fellows – not less than \$5.00 nor more than \$20.00 Associates – not less than \$2.00 nor more than \$10.00	
			1 <sup>st</sup> yrs. dues	Fellows – Practicing	20.00
				– Non-Practicing	6.00
			“	*Associates	5.00
			_____	**Non-Resident Members – fee set for Fellows if wish to retain voting privilege	
			none	*Honorary Members	none
			_____	Life Members	none
				Society remits to chapters 25% of dues paid by members	
Idaho	5/1/51	52	none	Members Resident & Non-Resident Employed by educational institutions The Board of Directors shall have the power to suspend dues and assessments when, in their opinion, it would be advisable to do so. Assessment by majority vote of members present at any regular meeting – not to exceed \$10.00 in any one year	20.00 none
Illinois	6/1/51	1874	none	Regular Members residing, having place of business or employed in Cook County CPA 5 years or more CPA less than 5 years Other Members	25.00 15.00 15.00
			none	*Honorary Members Board of Directors may, in its discretion, pay the annual dues of any	none

\*Not entitled to vote  
 \*\*Not entitled to vote unless regular fee for Fellows is paid

<u>STATE SOCIETY</u>	<u>LAST CHANGE</u>	<u>TOTAL MEMBER-SHIP</u>	<u>INITIATION FEE</u>	<u>CLASS OF MEMBERS &amp; ASSESSMENT PRIVILEGES</u>	<u>ANNUAL DUES</u>
Illinois (contd.)				member or any assessment levied against him and charge such payment as an expense of the Society.  Assessment by majority vote of members present, in person, or by proxy at any regular or special meeting	
Indiana	5/1/48	356	5.00	Members Resident	15.00
				Non-Resident	10.00
			none	*Honorary Members Association contributes toward the operation of the Northern Indiana Chapter at the discretion of the Board of Directors	none
Iowa	10/1/50	141	10.00	Fellow Members Practicing	20.00
				Non-Practicing	10.00
			10.00	*Associate Members	5.00
			none	*Honorary Members	none
			-----	Life Members Assessment by majority vote of Fellow Members present at any regular or special meeting	none
Kansas	9/1/48	135	10.00	Members	15.00
			none	**Honorary Members Assessment by Board of Directors – not to exceed \$15.00 in any one year	none

\*Not entitled to vote  
 \*\*Former members elected to honorary membership shall have the privilege of voting. Other honorary members are not entitled to vote

<u>STATE SOCIETY</u>	<u>LAST CHANGE</u>	<u>TOTAL MEMBER-SHIP</u>	<u>INITIATION FEE</u>	<u>CLASS OF MEMBERS &amp; ASSESSMENT PRIVILEGES</u>	<u>ANNUAL DUES</u>
Kansas (contd.)				Chapters fix amount of own dues and initiation fees for members and auxiliary members, and may levy assessments. (There are no chapters at the present time)	
Kentucky	7/1/48	242	1 <sup>st</sup> yrs. dues	Members Resident Non-Resident Board of Directors has authority to remit or refund dues for any cause deemed sufficient	15.00 5.00
Louisiana	?	396	1 <sup>st</sup> yrs. dues none	Fixed annually by Executive Board – not to exceed \$18.00 Members *Honorary Members Assessment by ¾ vote of members present at any special meeting  Society remits ½ of dues to chapters with membership of 50 or less, and one-third of dues to chapters with membership of more than 50, which amount shall not be less than ½ the dues for 50 members	15.00 none
Maine	?	80	5.00 5.00 none	Active Members *Associate Members Honorary Members Assessment by vote of Board of Governors – not to exceed \$5.00 in any one year	5.00 5.00 none
Maryland	?	554	15.00 ----- -----	Active Members *Associate Members Life Members	10.00 5.00 none

\*Not entitled to vote

<u>STATE SOCIETY</u>	<u>LAST CHANGE</u>	<u>TOTAL MEMBER-SHIP</u>	<u>INITIATION FEE</u>	<u>CLASS OF MEMBERS &amp; ASSESSMENT PRIVILEGES</u>	<u>ANNUAL DUES</u>
Massachusetts	5/1/50	1062	15.00	Fellow Members	
				with residence or place of business within 25 miles of Boston	
				CPA more than 3 years	20.00
				CPA 3 years or less	15.00
				Other Fellow Members	
				CPA more than 3 years	15.00
				CPA 3 years or less	10.00
				5.00 *Associate Members – CPAs of other states	10.00
				*Other Associate Members	5.00
				none *Honorary Members	none
The Executive Committee shall have authority to remit or refund the dues of a member, in whole or in part, because of advanced age or, if not contrary to the interests of the Society, for other causes.					
Michigan	7/1/48	908	10.00	Active Members	
				CPA 5 years or more	25.00
				CPA less than 5 years	15.00
				5.00 *Non-Resident Members	5.00
				5.00 *Associate Members	5.00
				none *Honorary Members	none
				Assessment by majority vote of members present at any regular or special meeting – not to exceed annual dues in any one year	
Association reimburses chapters for expenses					
Minnesota	6/1/45	258	1 <sup>st</sup> yrs dues	Fixed annually by Board of Trustees – not to exceed \$25.00	
				Members	
				1 <sup>st</sup> yrs. dues	*Associates

\*Not entitled to vote

<u>STATE SOCIETY</u>	<u>LAST CHANGE</u>	<u>TOTAL MEMBER-SHIP</u>	<u>INITIATION FEE</u>	<u>CLASS OF MEMBERS &amp; ASSESSMENT PRIVILEGES</u>	<u>ANNUAL DUES</u>
Minnesota (contd.)			none	*Honorary Members Society refunds a proportion of dues to chapters – amount determined by Board of Trustees. Chapters may levy and collect additional dues from members	none
Mississippi	5/1/49	147	none	Members Board of Governors may increase or decrease dues, except that dues of more than \$12.00 per year must be referred to membership for approval.	17.50
Missouri	4/1/51	856	5.00	Members Individual Practitioners, Resident or Local Partners, or Resident or Local Managers of Firms Other Members – including non-practicing members	25.00 15.00
			none	*Honorary Members	none
			-----	Life Members Council may waive or adjust dues or assessment of any member if in their judgment such member shall be unable to pay such charges for reasons beyond his control, or if prolonged sickness prevents him from following the practice of accountancy for an extended period of time.  Assessment by majority vote of members present at any regular or special meeting – not to exceed \$15.00 in any one year  Council refunds to chapters \$5.00 of dues assessed each of their members who are members of the Society beginning April 1, 1951, and annually thereafter, and \$2.50 of initiation fees of new members. Society Council may make additional appropriations and payments to chapters. Chapters fix amount of initiation fees and dues for auxiliary members at sums less than those remitted by Society to	none

\*Not entitled to vote

<u>STATE SOCIETY</u>	<u>LAST CHANGE</u>	<u>TOTAL MEMBER-SHIP</u>	<u>INITIATION FEE</u>	<u>CLASS OF MEMBERS &amp; ASSESSMENT PRIVILEGES</u>	<u>ANNUAL DUES</u>
Missouri (contd.)				chapters. Chapters may levy assessments, provided auxiliary members shall not pay more per member than voting members. If Associate Members of chapters apply for membership in the Society within 6 months after obtaining CPA certificate, initiation fee of \$5.00 is waived.	
Montana	?	82	1 <sup>st</sup> yrs. dues none	Active Members *Honorary Members	10.00 none
Nebraska	?	98	5.00 ----- none	Active Members *Non-Resident Members *Honorary Members	10.00 10.00 none
Nevada	10/1/47	22	25.00	Initiation fee fixed by Board of Directors – not to exceed \$25.00 Fellow Members Not in public practice in Nevada or CPA less than 1 year	12.00 6.00
New Hampshire	?	30	5.00 5.00	Active Members *Associate Members	5.00 5.00
New Jersey	5/1/47	830	5.00  5.00 none	Fellow Members CPA five years or more CPA less than 5 years *Associate Members *Honorary Members Board of Trustees may waive any dues or assessments of any member	20.00 10.00 15.00 none

\*Not entitled to vote

<u>STATE SOCIETY</u>	<u>LAST CHANGE</u>	<u>TOTAL MEMBER-SHIP</u>	<u>INITIATION FEE</u>	<u>CLASS OF MEMBERS &amp; ASSESSMENT PRIVILEGES</u>	<u>ANNUAL DUES</u>
New Jersey (contd.)				whose standing, age, or condition so warrants.  Assessment by majority vote at any meeting – not to exceed annual dues	
New Mexico	7/1/47	40	none	Members	20.00
			none	*Associate Members Assessment by majority vote at any regular or special meeting – not to exceed \$50.00 in any one year	10.00
New York	4/1/49	6244	none	Varies with residence or place of business Members CPA 3 years or more CPA less than 3 years	10.00 10.00
			none	*Associate Members 5 years or more less than 5 years	10.00 none
			none	*Honorary Members	none
			-----	Life Members – admitted before 1/1/29	none
<p>In meritorious individual cases, the Board of Directors may cancel dues, assessments, or any other indebtedness of any member or associate member and exempt them from any future dues, assessments, or indebtedness.</p> <p>Assessment by majority vote at any regular or special meeting – not to exceed \$20.00 in any one year; Associate members exempt.</p> <p>On or before beginning of fiscal year, each chapter submits to Society Board of Directors an annual budget covering proposed expenses.</p>					

\*Not entitled to vote

<u>STATE SOCIETY</u>	<u>LAST CHANGE</u>	<u>TOTAL MEMBER-SHIP</u>	<u>INITIATION FEE</u>	<u>CLASS OF MEMBERS &amp; ASSESSMENT PRIVILEGES</u>	<u>ANNUAL DUES</u>
New York (contd.)				Upon approval of proposed or modified budget, Society reimburses chapters for funds expended.	
North Carolina	7/1/49	365	10.00	Fixed by Board of Directors – not less than \$5.00 nor more than \$25.00 Fellow Members – Practicing – Non-Practicing	25.00 7.50
			10.00	*Associate Members	5.00
			none	*Honorary Members	none
			none	*Life Members	none
				Board of Directors may waive any dues or assessments, past due or to become due, of any member whose standing, age, or condition so warrants.	
				Assessment by majority vote at any meeting – not to exceed annual dues	
North Dakota	?	25	#5.00	Fixed annually by Board of Directors Members #applied to first year's dues	10.00
			None	*Honorary Members	none
Ohio	9/1/47	1102	10.00	Fellow Members – Resident	20.00
			5.00	*Non-Resident	5.00
			10.00	*Associate Members	20.00
			none	**Honorary Members	none
				Board of Directors may, in its discretion, remit the annual dues of any member who, on account of retirement from practice, continued illness, or other cause, would otherwise be unable to retain his membership in the Society	

\*Not entitled to vote  
 \*\*Honorary Members who were formerly Resident  
 Fellows are entitled to all privileges of the Society. All other  
 Honorary Members shall not be entitled to vote

<u>STATE SOCIETY</u>	<u>LAST CHANGE</u>	<u>TOTAL MEMBER-SHIP</u>	<u>INITIATION FEE</u>	<u>CLASS OF MEMBERS &amp; ASSESSMENT PRIVILEGES</u>	<u>ANNUAL DUES</u>
Ohio (contd.)				Assessment by majority vote of Fellow Members present at any regular meeting – not to exceed annual dues in any one year	
				Society refunds to chapters \$2.00 of initiation fee and \$4.00 of dues paid by Resident Fellow Members and Associate Members to the Society. Chapters fix amount of initiation fees and dues for members other than Fellow Members of the Society and may levy assessments upon all members. Society Board of Directors may make additional appropriations and payments to chapters.	
Oklahoma	5/1/50	296		Fixed annually by Board of Trustees at different rates for various classes of Society membership – not to exceed \$25.00 in any one year	
			1 <sup>st</sup> yrs. dues	Members – in public practice as partner or proprietor within or without the State of Oklahoma	25.00
				– staff employees in public practice within or without the State of Oklahoma	25.00
				– not in public practice within or without the State of Oklahoma	15.00
				– CPA less than 3 years	15.00
			none	*Honorary Members	none
				Chapters fix amount of own dues	
Oregon	10/1/48	315	5.00	Members – Resident	
				CPA 5 years or more – Public	20.00
				CPA 5 years or more – Private	15.00
				CPA less than 5 years	10.00
				- Non-Resident	5.00
			-----	Life Members	none
				Directors shall have the power to suspend dues and assessments when, in their opinion, it would be advisable to do so.	

\*Not entitled to vote

<u>STATE SOCIETY</u>	<u>LAST CHANGE</u>	<u>TOTAL MEMBER-SHIP</u>	<u>INITIATION FEE</u>	<u>CLASS OF MEMBERS &amp; ASSESSMENT PRIVILEGES</u>	<u>ANNUAL DUES</u>
Oregon (contd.)				Assessment by majority vote at any regular meeting – not to exceed \$10.00 in any one year. Assessment of \$1.00 for Scholarship Fund and \$1.00 for Library Fund added to dues of Resident Members.  Society refunds to chapters a rebate of \$4.00 if CPA for less than 5 years, and \$6.00 if CPA for more than 5 years. Chapters fix amount of own dues.	
Pennsylvania	6/1/47	1656	15.00	Active Members CPA 5 years or more CPA less than 5 years ----- *Non-Resident Members none *Honorary Members Council may by unanimous vote remit all or any part of dues of any member for sufficient cause. Dues are waived entirely for the first year upon payment of the initiation fee.  Institute refunds to chapters proportion of dues collected from members in ratio to number of members constituting chapter. Chapters may levy additional dues and assessments.	25.00 15.00 10.00 none
Rhode Island	4/1/50	114	10.00	Fellow Members ----- Associate Members – admitted before 10/1/47 ----- *Non-Resident Members none *Honorary Members ----- Life Members Assessment by ¾ vote of voting members present, in person, or by proxy at any regular or special meeting – levied against Fellows and Associates only in a ratio determined by the Board of Directors.	15.00 15.00 5.00 none none

\*Not entitled to vote

<u>STATE SOCIETY</u>	<u>LAST CHANGE</u>	<u>TOTAL MEMBER-SHIP</u>	<u>INITIATION FEE</u>	<u>CLASS OF MEMBERS &amp; ASSESSMENT PRIVILEGES</u>	<u>ANNUAL DUES</u>
South Carolina	?	67	10.00	Fixed annually by vote at annual meeting – not to exceed \$20.00 Members Dues may be waived or abated for good cause by majority of votes cast at any annual meeting attended by a quorum	
South Dakota	?	16	5.00 none	Members *Honorary Members Practicing members assessed \$25.00 for past two years beginning 11/1/49 and 11/1/50. Assessments voted on at annual meeting	10.00 none
Tennessee	8/1/42	345	2.50 none	Fellow Members *Honorary Members Dues collected by chapters; portion of \$2.00 set aside for expenses in connection with Society Bulletin. Chapters – Fellow Members: Fix amount of additional dues by vote of members, and may charge an additional initiation fee, not in excess of Society initiation fee. - Other Members: Fix amount of initiation fee and dues	8.00 none
Texas	7/1/47	1485 (as of 6/30/50)	none none none	Fellow Members *Associate Members *Honorary Members Assessment by two-thirds vote at any meeting – not to exceed \$25.00 in any one year  Board of Directors has power to limit the maximum dues charged by a chapter. Chapters fix amount of own dues and may levy assessments.	12.50 5.00 none

\*Not entitled to vote

<u>STATE SOCIETY</u>	<u>LAST CHANGE</u>	<u>TOTAL MEMBER-SHIP</u>	<u>INITIATION FEE</u>	<u>CLASS OF MEMBERS &amp; ASSESSMENT PRIVILEGES</u>	<u>ANNUAL DUES</u>
Utah	10/1/47	128	1 <sup>st</sup> yrs. dues	Members Resident Non-Resident Assessment of practicing firms by officers, with approval of members at regular meeting	10.00 3.00
Vermont	?	17	none none	Active Members *Associate Members Assessment by Executive Committee – not to exceed \$10.00 in any one year	5.00 2.00
Virginia	9/1/46	431	10.00 5.00 none	Fellow Members Associate Members *Honorary Members Dues of all members who have attained the age of 65 may be waived upon request by such members, beginning with the fiscal year following that in which member became 65  Assessment by Board of Directors – not to exceed \$2.50 for Associate Members and \$5.00 for Fellow Members in any one year  Chapters fix amount of own dues	15.00 7.50 none
Washington	9/1/48	528	#10.00  #5.00 none	Active Members – Practicing Individual Practitioners, Partners, Principals, Managers or Assistant Managers Other Active Members *Associate Members *Honorary Members	25.00 15.00 7.50 none

<u>STATE SOCIETY</u>	<u>LAST CHANGE</u>	<u>TOTAL MEMBER-SHIP</u>	<u>INITIATION FEE</u>	<u>CLASS OF MEMBERS &amp; ASSESSMENT PRIVILEGES</u>	<u>ANNUAL DUES</u>
Washington (contd.)				<p>Any active member, during the period of 5 years from the date or receipt of his CPA certificate, whichever date is the later, may elect to pay dues of \$7.50 per annum. Entrance fee for Active or Associate Membership is waived for 6 months from receipt of Washington CPA certificate by written examination.</p> <p>#Initiation fee may be suspended at the option of the members at any meeting regularly called</p> <p>Assessment by majority vote of all members present at any regular meeting – not to exceed annual dues in any one year</p> <p>Society refunds \$2.50 of dues and \$5.00 of initiation fee to chapters. Society Board of Directors may make additional appropriations and payments to chapters. Chapters fix amount of own initiation fees and dues for Associate Members (non-voting) at sums not more than those remitted by Society. Associate members shall not be assessed more than voting members. Chapters may levy assessments on all members</p>	
West Virginia	?	68	#25.00	<p>Fixed from time to time by Board of Directors</p> <p>Members</p> <p>#Includes 1<sup>st</sup> yrs. dues to end of current fiscal year</p>	10.00
Wisconsin	6/1/50	605	#10.00	<p>Fixed annually by Board of Directors</p> <p>Fellows</p> <p>Members of a chapter</p> <p>CPA more than 5 years</p> <p>CPA 5 years or less</p> <p>General Members</p>	20.00 15.00

<u>STATE SOCIETY</u>	<u>LAST CHANGE</u>	<u>TOTAL MEMBER-SHIP</u>	<u>INITI- ATION FEE</u>	<u>CLASS OF MEMBERS &amp; ASSESSMENT PRIVILEGES</u>	<u>ANNUAL DUES</u>
Wisconsin (contd.)				CPA more than 5 years	10.00
				CPA 5 years or less	7.50
			-----	*Associates – admitted before 3/8/50	10.00
			none	*Honorary Members #Board of Directors may by unanimous vote waive or reduce entrance fee. Board of Directors may, in its discretion, by a unanimous vote, remit all or any part of dues of any member when reason shall be shown for so doing.  Society refunds to chapters 50% of dues paid by chapter members. Chapters may levy special assessments.	none
Wyoming	1/1/51	27	5.00	Fellow Members	25.00
			5.00	Associate Members	15.00
Puerto Rico	1946	190	#19.50	Fixed by Board of Directors Members #Includes \$2.50 for diploma and ½ of annual dues (12.00)	24.00
Hawaii	1946	58	5.00	Members Assessment by majority mail vote	5.00

\*Not entitled to vote

Addendum

SPECIAL ASSESSMENTS AND VOLUNTARY CONTRIBUTIONS  
1950-51

ARKANSAS                    At the annual meeting (November 26, 1948), members voted to assess practicing members an additional \$10.00 for each staff member, including individual practitioners, partners, and each employee, except stenographers, carried on the staff as of Oct. 1 each year (effective year beginning Oct. 1, 1948).

KENTUCKY                    In view of the fact that the Society’s income slightly exceeded expenditures during the year 1949-50, the Board of Directors voted on July 18, 1950 to request a voluntary contribution of \$3.00 per proprietor, partner, and staffman from firms and individual practitioners, for the year 1950-51, instead of the \$5.00 originally contributed in 1949-50.

MICHIGAN                    In Oct., 1949, members by mail vote approved the following plan for annual voluntary contributions from all members for the years 1950 and 1951 to finance the cost of a full-time executive secretary:

Firms or individuals practicing on their own account – suggested annual contributions of \$25.00, \$50.00, \$75.00, \$100.00, \$150.00, \$200.00, \$250.00 or \$300.00 – roughly based on \$15.00 per Michigan resident partner or proprietor plus \$5.00 per non-CPA accounting staff employee.

Members of the Association who are employed by C.P.A. organization or otherwise employed – annual contributions of \$5.00 suggested minimum.

NEW JERSEY                    At annual meeting (April 21-22, 1950) it was voted that pursuant to Article I, Section 3 of the By-Laws, an assessment be levied upon members to be used for an expansion of the Society’s Public Relations program. Assessments were payable May 1, 1950 in the following amounts:

Fellows – CPAs more than 5 years	\$10.00
– CPAs 5 years or less	5.00
Associates	5.00

NORTH CAROLINA                    As recommended by vote of the members at the annual meeting (June 18, 1949), the Board of Directors requested each employing member or firm to contribute \$3.00 per year to the Association for each staff employee not a Fellow or Associate Member for the years 1949-50 and 1950-51.

SOUTH DAKOTA                    At 1949 and 1950 annual meetings, members voted to assess practicing members \$25.00 per year for 1949-50 and 1950-51.

Note: If your society has \_\_\_\_\_

Addendum

STATE SOCIETY PROVISIONS FOR WAIVER OF DUES OF MEMBERS IN THE ARMED SERVICES

CALIFORNIA

December, 1950 The C.P.A. Newsletter – At the last meeting of the Board of Directors, it was agreed that the dues of members called into active service would be waived during their period of service. It will be necessary for them to inform the Society office when they are called to active duty and again when they are released.

FLORIDA

February, 1951 Newsletter – Upon recommendation by President Blicht, the Executive Committee approved the following policy with reference to members called into military service: Upon request in writing to the Secretary of the Florida Institute of Accountants, future dues will be waived for any member called into active service for the period up to the time of his discharge from such service, and his membership status with all rights and privileges will be retained for that period.

ILLINOIS

March, 1951 The Illinois Certified Public Accountant – The Board of Directors passed a resolution to waive membership dues for members in military service. This resolution applies also to applicants for membership in the Society.

INDIANA

Article X, Section 2 (a) - ...No dues shall be paid by members while they are engaged in the armed services of the United States or its allies during war.

IOWA

Article XI, Section (2) - ...no annual dues shall be required from Fellows or Associates while serving in the armed forces of the United States. ...

KANSAS

Article IV, Section 3 - ...No dues shall be paid by members of the Society while they are engaged in military or naval service of the United States, or its allies, during time of war.

MISSISSIPPI

Article II, Section 3 - ...Any member of the Society in good standing shall retain his membership and enjoy all the rights and privileges of membership (including the right to vote on all questions) without the \_\_\_\_\_ or any dues which shall have accrued during period of service by the said member in any of the armed forces of the United States of America. Such member shall be entirely exempt from the payment of dues during his term of active service with the armed forces, and such dues shall not be a charge upon the said member upon his return to private life.

MISSOURI

April 20, 1951 letter from President to Members – By vote of Council, members of the Society who are now serving in the armed forces will not be required to pay dues to the Society during the period of such service. Proper notice should be given the Secretary by members who have joined the armed forces.

- MONTANA                    Article V, Section 2 - ...No dues shall be paid by members while they are engaged in military or naval service of the United States.
- NEW JERSEY                November, 1950 New Jersey CPA Journal – At the September 26, 1950 meeting of the Board of Trustees a formal motion and resolution was passed stating that in the event a member of the New Jersey Society is called into active duty with the armed services, his dues shall be waived beginning with the next dues billing period and the dues shall continue to be so waived until the dues period following the one in which he returns to civilian status.
- NORTH CAROLINA         April 16, 1951 Monthly Letter – On March 30, 1951 the Board of Directors of the Association voted to suspend membership dues for members entering the armed forces of the United States. Upon member's request to the Treasurer, dues shall be suspended for the duration of military or naval service.
- OKLAHOMA                 October, 1950 The Oklahoma Certified Public Accountant – At a special meeting held October 6, the Society's trustees voted to waive membership dues for those members serving in the armed forces. The Secretary-Treasurer was directed to prorate dues on the basis of the number of months of active military service. Members who have paid their 1950-51 dues will be credited with a prorata portion of such dues, and the credit will be available when members are discharged and resume participation in Society activities. Members who have not paid their 1950-51 dues and are called to active military duty will be charged with a prorata portion of such dues based on the number of months of civilian status prior to their call to duty. Upon notice to the Secretary of change of status, dues are waived during the period of active military duty.
- PENNSYLVANIA            December, 1950 – January, 1951 The Spokesman – At the meeting of Council held October 31, 1950, a motion by Council was adopted providing that a member who joins the armed services may request the waiver of such of his dues as otherwise would be payable by him, subsequent to his induction into or during his period of service.
- VIRGINIA                    Article V, Section 7 - ... The dues of all members on full-time active duty with the Armed Forces of the United States in time of war may be waived by request by such members, beginning with the fiscal year in which the member is called to active duty and ending with the close of the fiscal year within which he is discharged.