

## **WEST VIRGINIA CODE: §30-9-30**

### **§30-9-30. Accounting corporations.**

- (a) All accounting corporations created prior to July 1, 2001, are hereby continued.
- (b) On or after July 1, 2001, one or more certified public accountants or public accountants may organize and become a shareholder or shareholders of an accounting corporation domiciled within this state under the terms and conditions and subject to the limitations and restrictions specified by rule.
- (c) When the Secretary of State receives a certification of authorization to act as an accounting corporation, he or she shall attach the authorization to the corporation application and, upon compliance with the applicable provisions of chapter thirty-one of this code, the Secretary of State shall issue to the incorporators a certificate of incorporation for the accounting corporation.