WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Enrolled

Senate Bill 916

BY SENATOR MORRIS

[Passed March 14, 2026; to take effect July 1, 2026]

1   AN ACT to amend and reenact §30-9-30 of the Code of West Virginia, 1931, as amended, relating

2   to the use of "A.C." as a name ending for an accounting corporation.

Be it enacted by the Legislature of West Virginia:

ARTICLE 9. ACCOUNTANTS.

§30-9-30. Accounting corporations.

1   (a) All accounting corporations created prior to July 1, 2001, are hereby continued.

2   (b) On or after July 1, 2001, one or more certified public accountants or public accountants

3   may organize and become a shareholder or shareholders of an accounting corporation domiciled

4   within this state under the terms and conditions and subject to the limitations and restrictions

5   specified by rule.

6   (c) When the Secretary of State receives a certification of authorization to act as an

7   accounting corporation, he or she shall attach the authorization to the corporation application and,

8   upon compliance with the applicable provisions of §31-1-1 *et seq.* of this code, the Secretary of

9   State shall issue to the incorporators a certificate of incorporation for the accounting corporation.

10   (d) The corporate name shall contain the words "accounting corporation" or the

11 abbreviation "A.C.". The use of the word "company", "corporation", or "incorporated" or any other

12 words or abbreviations in the name of a corporation organized under this article which indicates

13 that such corporation is a corporation, other than the words "accounting corporation" or the

14 abbreviation "A.C.", is specifically prohibited.

The Clerk of the Senate and the Clerk of the House of Delegates hereby certify that the foregoing bill is correctly enrolled.

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Clerk of the Senate

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Clerk of the House of Delegates

Originated in the Senate.

To take effect July 1, 2026.

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President of the Senate

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Speaker of the House of Delegates

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The within is .... this the..

Day of ...., 2026.

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Governor