

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 916

BY SENATOR MORRIS

[Introduced February 11, 2026; referred
to the Committee on Government Organization]

1 A BILL 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.