

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **House Bill 4932**

By Delegates Funkhouser, Holstein, Butler,  
Hillenbrand, Ridenour, Phillips, Mallow, Flanigan,  
Martin, Roop, and B. Smith

(By Request of the Secretary of State)

[Introduced January 29, 2026; referred to the  
Committee on Government Organization]

1 A BILL to amend §30-9-30 of the Code of West Virginia, 1931, as amended, providing for the use  
2 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 chapter thirty-one 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.

NOTE: The purpose of this bill is to provide for the use of "A.C." as a name ending for an accounting corporation.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.