



Home	Bill Information	California Law	Publications	Other Resources	My Subscriptions	My Favorites	
------	------------------	----------------	--------------	-----------------	------------------	--------------	--

Code:  Section:

[Up^](#) [Add To My Favorites](#)

**BUSINESS AND PROFESSIONS CODE - BPC**

**DIVISION 3. PROFESSIONS AND VOCATIONS GENERALLY [5000 - 9998.11]** ( *Heading of Division 3 added by Stats. 1939, Ch. 30. )*

**CHAPTER 1. Accountants [5000 - 5158]** ( *Chapter 1 repealed and added by Stats. 1945, Ch. 1353. )*

**ARTICLE 2. General Powers and Definitions [5030 - 5040]** ( *Article 2 heading repealed and added by Stats. 1959, Ch. 310. )*

**5030.** "Board" means the California Board of Accountancy.

(Amended by Stats. 1999, Ch. 657, Sec. 26. Effective January 1, 2000.)

**5031.** "Committee" means any committee created under the provisions of Article 1 (commencing at Section 5000).

(Added by Stats. 1959, Ch. 310.)

**5032.** "State" when not specifically referring to this State, means any state, territory or insular possession of the United States, or the District of Columbia.

(Added by Stats. 1959, Ch. 310.)

**5033.** "Certified public accountant" means any person who has received from the board a certificate of certified public accountant and who holds a valid permit to practice under the provisions of this chapter.

(Added by Stats. 1959, Ch. 310.)

**5033.1.** For purposes of this chapter, "license" shall also include "certificate."

(Added by Stats. 1994, Ch. 1278, Sec. 1.5. Effective January 1, 1995.)

**5034.** "Public accountant" means any person who has registered with the board as a public accountant and who holds a valid permit for the practice of public accountancy.

(Added by Stats. 1959, Ch. 310.)

**5035.** "Person" includes individual, partnership, firm, association, limited liability company, or corporation, unless otherwise provided.

(Amended by Stats. 1994, Ch. 1010, Sec. 8. Effective January 1, 1995.)

**5035.1.** "Firm" means a sole proprietorship, a corporation, or a partnership.

(Added by Stats. 1986, Ch. 303, Sec. 2.)

**5035.2.** "Client", as used in any context in this chapter, means any person for whom public accountancy services are performed or to whom financial products, financial services, or securities are sold or provided at the licensee's public accountancy practice or through referral to any other location or business in which the certified public accountant has a material interest.

(Added by Stats. 1989, Ch. 489, Sec. 1.)

**5035.3.** For purposes of Sections 5054 and 5096.12, "firm" includes any entity that is authorized or permitted to practice public accountancy as a firm under the laws of another state.

(Amended by Stats. 2024, Ch. 586, Sec. 4. (AB 3251) Effective January 1, 2025.)

**5036.** Whenever any statute requires that any reports, financial statements, and other documents for any department, division, board, commission, or agency of this state be prepared by certified public accountants, the requirement shall be construed to mean a licensee or licensees with a valid permit to practice public accountancy.

*(Amended by Stats. 1996, Ch. 639, Sec. 4. Effective January 1, 1997.)*

**5037.** (a) All statements, records, schedules, working papers and memoranda made by a licensee or a partner, shareholder, officer, director, or employee of a licensee, incident to, or in the course of, rendering services to a client in the practice of public accountancy, except the reports submitted by the licensee to the client and except for records that are part of the client's records, shall be and remain the property of the licensee in the absence of an express agreement between the licensee and the client to the contrary. No such statement, record, schedule, working paper, or memoranda shall be sold, transferred, or bequeathed, without the consent of the client or their personal representative or assignee, to anyone other than one or more surviving partners or stockholders or new partners or stockholders of the licensee, or any combined or merged firm or successor in interest to the licensee.

(b) A licensee shall furnish to their client or former client, upon request and reasonable notice:

(1) A copy of the licensee's working papers, to the extent that those working papers include records that would ordinarily constitute part of the client's records and are not otherwise available to the client.

(2) Any accounting or other records belonging to, or obtained from or on behalf of, the client that the licensee removed from the client's premises or received for the client's account. The licensee may make and retain copies of documents of the client when they form the basis for work done by them.

*(Amended by Stats. 2023, Ch. 510, Sec. 66. (SB 887) Effective January 1, 2024.)*

**5037.1.** Nothing in subdivision (k) of Section 17406 of the Financial Code or subdivision (a) of Section 17406.1 of the Financial Code shall be construed to impair or impede a licensee's rights, duties, and obligations under Section 5037.

*(Added by Stats. 1994, Ch. 496, Sec. 1. Effective January 1, 1995.)*

**5038.** If any provisions of this chapter or the application thereof to any person or circumstances is held invalid, the remainder of the chapter and the application of such provision to other persons or circumstances shall not be affected thereby.

*(Added by renumbering Section 5131 by Stats. 1959, Ch. 310.)*

**5040.** The Legislature finds and declares that it is important to inform taxpayers that they may make voluntary contributions to certain funds or programs, as provided on the state income tax return. The Legislature further finds and declares that many taxpayers remain unaware of the voluntary contribution check-offs on the state income tax return. Therefore, it is the intent of the Legislature to encourage all persons who prepare state income tax returns, including accountants, to inform their clients in writing, prior to the completion of any state income tax return, that they may make a contribution to any voluntary contribution check-off on the state income tax return if they so choose.

*(Amended by Stats. 1998, Ch. 485, Sec. 2. Effective January 1, 1999.)*