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DIVISION 3. OBLIGATIONS [1427 - 3273.69] (*Heading of Division 3 amended by Stats. 1988, Ch. 160, Sec. 14.*)

PART 4. OBLIGATIONS ARISING FROM PARTICULAR TRANSACTIONS [1738 - 3273.69] (*Part 4 enacted 1872.*)

TITLE 1.82. BUSINESS RECORDS [1799 - 1799.3] (*Title 1.82 added by Stats. 1977, Ch. 221.*)

CHAPTER 1. Definitions [1799- 1799.] (*Chapter 1 added by Stats. 1977, Ch. 221.*)

1799. As used in this title:

(a) The term "bookkeeping services" means keeping books, making trial balances, preparing statements, making audits, or preparing reports, all as a part of bookkeeping operations, provided that such trial balances, statements, or reports are not issued over the name of such person as having been prepared or examined by a certified public accountant or public accountant.

(b) The term "business entity" means a sole proprietorship, partnership, corporation, association or other group, however organized and whether or not organized to operate at a profit, but does not mean a financial institution organized, chartered, or holding a license or authorization certificate under a law of this state or the United States to make loans or extend credit and subject to supervision by an official or agency of this state or the United States, nor the parent of any such financial institution, nor any subsidiary of any such financial institution or parent.

(c) The term "individual" means a natural person.

(d) The term "person" means any natural person, corporation, partnership, limited liability company, firm, association, or governmental entity.

(e) The term "record" means any item, collection, or grouping of information about an individual or business entity.

(*Amended by Stats. 1994, Ch. 1010, Sec. 41. Effective January 1, 1995.*)