

Department of Legislative Services  
Maryland General Assembly  
2009 Session

FISCAL AND POLICY NOTE

Senate Bill 128

(Senator Conway, *et al.*)

Education, Health, and Environmental Affairs

Economic Matters

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**Business Occupations and Professions - Accountants - Continuing Education**

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This bill repeals the provision that restricts certified public accountants to meeting no more than 40 hours of the continuing education requirement for license renewal through a course of home study or service as a teacher, lecturer, or discussion leader.

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**Fiscal Summary**

**State Effect:** The change is procedural in nature and does not directly affect governmental finances.

**Local Effect:** None.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** The State Board of Public Accountancy establishes continuing education requirements that a certified public accountant must fulfill in order to renew his or her license every two years. The continuing education requirement does not apply to the first renewal of a license. For subsequent renewals, licensees must complete at least 80 hours in programs approved by the board for each two-year license term. No more than 40 of these hours may be met through participation in a course of home study or service as a teacher, lecturer, or discussion leader in a board-approved course.

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## **Additional Information**

**Prior Introductions:** None.

**Cross File:** HB 69 (Delegate Feldman) - Economic Matters.

**Information Source(s):** Department of Labor, Licensing, and Regulation; Department of Legislative Services

**Fiscal Note History:** First Reader - February 4, 2009  
ncs/mcr

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