

# SENATE BILL 287

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HB 1137/10 – ECM

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By: **Chair, Education, Health, and Environmental Affairs Committee (By Request – Departmental – Labor, Licensing and Regulation)**

Introduced and read first time: January 31, 2011

Assigned to: Education, Health, and Environmental Affairs

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## A BILL ENTITLED

1 AN ACT concerning

2 **State Board of Public Accountancy – Educational Requirements for**  
3 **Examination and Licensure**

4 FOR the purpose of altering the educational requirements for an applicant for a  
5 license to practice certified public accountancy to take the examination to be a  
6 certain number of semester hours or their equivalent and the possession of a  
7 baccalaureate or higher degree; maintaining the educational requirements for a  
8 license to practice certified public accountancy at a certain number of semester  
9 hours or their equivalent and the possession of a baccalaureate or higher degree;  
10 and generally relating to the educational requirements for examination and  
11 licensure as a certified public accountant.

12 BY repealing and reenacting, with amendments,  
13 Article – Business Occupations and Professions  
14 Section 2–303 and 2–305  
15 Annotated Code of Maryland  
16 (2010 Replacement Volume)

17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
18 MARYLAND, That the Laws of Maryland read as follows:

19 **Article – Business Occupations and Professions**

20 2–303.

21 (a) (1) [Prior to July 1, 1999, in addition to the other qualifications for a  
22 license set forth in this subtitle,] **IN ORDER TO TAKE THE EXAMINATION**, an  
23 applicant shall **HAVE SATISFACTORILY COMPLETED 120 SEMESTER HOURS OR**  
24 **THEIR EQUIVALENT**, AND hold a baccalaureate or higher degree that meets the  
25 requirements of this section.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           (2)    [On or after July 1, 1999,] **IN ORDER TO BECOME LICENSED**, in  
2 addition to the other qualifications for a license set forth in this subtitle, an applicant  
3 shall have satisfactorily completed 150 semester hours or their equivalent, including  
4 the attainment of a baccalaureate or higher degree that meets the requirements of this  
5 section.

6           (b)    The applicant shall have completed for the degree a curriculum that the  
7 Board considers to constitute:

8                   (1)    a major in accounting; or

9                   (2)    a substantial equivalent to a major in accounting, of which  
10 required credits or courses may be taken at any 2- or 4-year regionally accredited  
11 institution of higher education.

12           (c)    The degree required under this section shall be awarded by a school,  
13 college, university, or other institution that:

14                   (1)    is a member of the American Assembly of Collegiate Schools of  
15 Business;

16                   (2)    is a member of the Association of Collegiate Business Schools and  
17 Programs;

18                   (3)    is accredited by or is a constituent unit of an institution accredited  
19 by:

20                           (i)    the Middle States Association of Colleges and Schools; or

21                           (ii)   the equivalent regional accrediting association for other  
22 regional areas; or

23                   (4)    is recognized and approved by the Board.

24           (d)    (1)    The Board may use the services of any institution that it considers  
25 appropriate to determine what constitutes a substantial equivalent to a major in  
26 accounting under subsection (b)(2) of this section.

27                   (2)    If the Board uses an institution to determine curriculum  
28 equivalencies, the Board may accept as final the determination of that institution.

29   2-305.

30           (a)    An applicant who [otherwise qualifies for a license] **MEETS THE**  
31 **EDUCATIONAL REQUIREMENTS ESTABLISHED BY THE BOARD** is entitled to be  
32 examined as provided in this section.

1 (b) The Board shall give examinations to applicants at least twice a year, at  
2 the times and places that the Board determines.

3 (c) The Board shall give each qualified applicant notice of the time and place  
4 of examination.

5 (d) (1) The Board shall give the examination prepared by the American  
6 Institute of Certified Public Accountants or an equivalent examination as determined  
7 by the Board.

8 (2) The Board may use the services of the American Institute of  
9 Certified Public Accountants to prepare or grade an examination. If the Board uses the  
10 services of the Institute, the Board may accept as final the grades that the Institute  
11 determines.

12 (3) The Board may use the services of any person whom the Board  
13 considers appropriate to proctor an examination.

14 (e) The Board shall adopt regulations that establish the passing score for an  
15 examination.

16 (f) (1) The Board shall mail to each applicant notice of the applicant's  
17 examination score.

18 (2) Any applicant who requests an appointment within 60 days after  
19 the date on which the notice is mailed may review the applicant's answers to the  
20 examination.

21 (g) (1) If the Board uses the services of the American Institute of Certified  
22 Public Accountants to grade an examination, the Board may send the examination  
23 answers to the Institute by electronic transmission, by mail, or by a private delivery  
24 service.

25 (2) If the Board sends out examination answers for grading in  
26 accordance with paragraph (1) of this subsection, the Board is not liable for the loss or  
27 destruction of any of the examination answers while the answers are out of the  
28 possession of the Board.

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
30 October 1, 2011.