

## **Chapter 212**

**(Senate Bill 238)**

AN ACT concerning

### **State Board of Public Accountancy – Sunset Extension and Program Evaluation**

FOR the purpose of continuing the State Board of Public Accountancy in accordance with the provisions of the Maryland Program Evaluation Act (sunset law) by extending to a certain date the termination provisions relating to the statutory and regulatory authority of the Board; requiring that an evaluation of the Board and the statutes and regulations that relate to the Board be performed on or before a certain date; requiring the Board to submit a certain report on or before a certain date; and generally relating to the State Board of Public Accountancy.

BY repealing and reenacting, with amendments,  
Article – Business Occupations and Professions  
Section 2–702  
Annotated Code of Maryland  
(2010 Replacement Volume and 2012 Supplement)

BY repealing and reenacting, without amendments,  
Article – State Government  
Section 8–403(a)  
Annotated Code of Maryland  
(2009 Replacement Volume and 2012 Supplement)

BY repealing and reenacting, with amendments,  
Article – State Government  
Section 8–403(b)(57)  
Annotated Code of Maryland  
(2009 Replacement Volume and 2012 Supplement)

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

#### **Article – Business Occupations and Professions**

2–702.

Subject to the evaluation and reestablishment provisions of the Maryland Program Evaluation Act, this title and all regulations adopted under this title shall terminate and be of no effect after July 1, [2015] **2025**.

**Article – State Government**

8–403.

(a) On or before December 15 of the 2nd year before the evaluation date of a governmental activity or unit, the Legislative Policy Committee, based on a preliminary evaluation, may waive as unnecessary the evaluation required under this section.

(b) Except as otherwise provided in subsection (a) of this section, on or before the evaluation date for the following governmental activities or units, an evaluation shall be made of the following governmental activities or units and the statutes and regulations that relate to the governmental activities or units:

(57) Public Accountancy, State Board of (§ 2–201 of the Business Occupations and Professions Article: July 1, [2014] **2024**);

SECTION 2. AND BE IT FURTHER ENACTED, That, on or before October 1, 2013, the State Board of Public Accountancy shall report to the Senate Education, Health, and Environmental Affairs Committee and the House Economic Matters Committee, in accordance with § 2–1246 of the State Government Article, on:

(1) fund balances, changes to the target fund balances, and future plans to use any remaining surplus;

(2) findings and recommendations related to the outsourcing of exam application processing; and

(3) (i) the number of peer reviews conducted in each of the previous three calendar years;

(ii) the number of licensees and permit holders that failed, passed with deficiencies, or failed to take corrective action;

(iii) reasons why the board did not previously receive a vast majority of failed peer reviews;

(iv) steps taken by the board with respect to licensees and permit holders who previously failed a peer review; and

(v) actions taken to resolve the inconsistent reporting of failed peer reviews to the board.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2013.

**Approved by the Governor, May 2, 2013.**