

By: Chairman, Economic Matters Committee (Departmental - Labor, Licensing and Regulation)

Requested: November 8, 1995

Introduced and read first time: January 10, 1996

Assigned to: Economic Matters

A BILL ENTITLED

1 AN ACT concerning

2 State Board of Public Accountancy - Membership, Licensure, and Examinations

3 FOR the purpose of altering the qualifications for membership of the State Board of
4 Public Accountancy in a certain manner; authorizing the Board to release its list of
5 licensees to the public; allowing licensees to designate a mailing address which may
6 be released to the public; altering the circumstances under which the Board may
7 grant a waiver of certain examination requirements; and generally relating to the
8 State Board of Public Accountancy.

9 BY repealing and reenacting, with amendments,
10 Article - Business Occupations and Professions
11 Section 2-202, 2-207, 2-208, 2-209, 2-210, and 2-308
12 Annotated Code of Maryland
13 (1995 Replacement Volume and 1995 Supplement)

14 BY adding to
15 Article - Business Occupations and Professions
16 Section 2-208
17 Annotated Code of Maryland
18 (1995 Replacement Volume and 1995 Supplement)

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

21 Article - Business Occupations and Professions

22 2-202.

23 (a) (1) The Board consists of 7 members.

24 (2) Of the 7 members of the Board:

25 (i) [4] 5 shall be licensed certified public accountants, of whom:

26 1. [3] 4 shall practice certified public accountancy actively; and

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1 (g) (1) The Governor may remove a member for incompetence or misconduct.

2 (2) The Governor shall remove a member who ceases to meet the
3 requirements under which the member was appointed, as provided under subsections (a)
4 and (b) of this section.

5 2-207.

6 (a) In addition to any powers set forth elsewhere, the Board may adopt:

7 (1) any bylaw that is necessary to do the business of the Board; and

8 (2) any regulation to carry out this title.

9 (b) In addition to any duties set forth elsewhere, the Board shall:

10 (1) adopt rules of professional conduct as appropriate to establish a high
11 standard of integrity and dignity for practicing certified public accountancy; AND

12 (2) keep a record of its proceedings[; and

13 (3) keep a list of all licensed certified public accountants and permit
14 holders].

15 2-208.

16 (A) THE BOARD SHALL MAINTAIN A LISTING OF THE NAMES AND MAILING
17 ADDRESSES OF ALL LICENSEES AND PERMIT HOLDERS.

18 (B) THE BOARD MAY RELEASE ITS LIST TO THE PUBLIC.

19 (C) THE LICENSEE OR PERMIT HOLDER SHALL DESIGNATE THE MAILING
20 ADDRESS AT THE TIME OF ISSUANCE OF THE ORIGINAL LICENSE OR PERMIT AND ON
21 THE RENEWAL OF THE LICENSE OR PERMIT.

22 [2-208.] 2-209.

23 The Board shall pay all money collected under this title into the General Fund of
24 the State.

25 [2-209.] 2-210.

26 Any person aggrieved by a final decision of the Board in a contested case, as
27 defined in § 10-202 of the State Government Article, may take an appeal as allowed in §§
28 10-222 and 10-223 of the State Government Article.

29 [2-210.] 2-211.

30 The Board exercises its powers, duties, and functions subject to the authority of the
31 Secretary.

32 2-308.

33 (a) Subject to the provisions of this section, the Board may waive any examination
34 requirement of this subtitle for:

35 (1) a certified public accountant licensed by another state; or

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1 (2) the holder of a license, certificate, or degree that is issued by another
2 country and is recognized as authority for the holder to practice public accountancy in
3 that country in a manner comparable to practicing certified public accountancy in this
4 State.

5 (b) The Board may grant a waiver under this section only if the applicant:

6 (1) is of good character and reputation;

7 (2) is at least 18 years of age;

8 (3) pays to the Board an application fee of \$50; and

9 (4) (I) provides adequate evidence that, at the time the applicant was
10 licensed by the other state or country, the applicant met educational, EXAMINATION, and
11 experience requirements that were substantially equivalent to those then required by the
12 laws of this State; OR

13 (II) HAS PASSED THE UNIFORM PUBLIC ACCOUNTANCY
14 EXAMINATION AND HAS PRACTICED FULL-TIME AS A CERTIFIED PUBLIC
15 ACCOUNTANT, PURSUANT TO (A)(1) OR (A)(2) OF THIS SECTION, 5 OUT OF THE LAST
16 10 YEARS IMMEDIATELY PRECEDING SUBMISSION OF THE APPLICATION.

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
18 October 1, 1996.