

Department of Legislative Services
Maryland General Assembly
1999 Session

FISCAL NOTE

Senate Bill 128 (Senator Middleton)

Economic and Environmental Affairs

**Accountants - Education Requirements - Association of Collegiate Business Schools
and Programs**

This bill includes members of the Association of Collegiate Business Schools and Programs among those institutions that have degree programs in accounting that meet the educational requirements for certified public accountancy licensure.

Fiscal Summary

State Effect: None. The change would not directly affect governmental finances.

Local Effect: None.

Small Business Effect: Minimal. This bill would benefit small accounting firms to the extent that more accountants are eligible for licensure.

Information Source: Department of Labor, Licensing, and Regulation

Fiscal Note History: First Reader - February 1, 1999

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