

HOUSE BILL 81

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2002 Regular Session
2lr0007

(PRE-FILED)

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

Requested: October 26, 2001

Introduced and read first time: January 9, 2002

Assigned to: Economic Matters

A BILL ENTITLED

1 AN ACT concerning

2 **State Board of Public Accountancy - Certified Public Accountants -**
3 **Examinations**

4 FOR the purpose of authorizing the State Board of Public Accountancy to designate
5 the examination to be used for licensing certified public accountants and to offer
6 the examination on a more frequent basis.

7 BY repealing and reenacting, with amendments,
8 Article - Business Occupations and Professions
9 Section 2-305
10 Annotated Code of Maryland
11 (2000 Replacement Volume and 2001 Supplement)

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

14 **Article - Business Occupations and Professions**

15 2-305.

16 (a) An applicant who otherwise qualifies for a license is entitled to be
17 examined as provided in this section.

18 (b) The Board shall give examinations to applicants AT LEAST twice a year, at
19 the times and places that the Board determines.

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

22 (d) (1) The Board shall give the examination prepared by the American
23 Institute of Certified Public Accountants OR AN EQUIVALENT EXAMINATION AS
24 DETERMINED BY THE BOARD.

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

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

7 (e) The passing score for an examination shall be 75% on each part.

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

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

13 (g) (1) If the Board uses the services of the American Institute of Certified
14 Public Accountants to grade an examination, the Board may send the examination
15 answers to the Institute by mail or by a private delivery service.

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

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
21 effect October 1, 2002.