

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

Committee Report: Favorable

House action: Adopted

Read second time: February 19, 2002

CHAPTER _____

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.

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

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

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

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

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

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

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

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

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

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