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By: Chairman, Economic Matters Committee (By Request - Departmental - Labor, Licensing and Regulation) Introduced and read first time: January 19, 2004 Assigned to: Economic Matters Committee Report: Favorable with amendments House action: Adopted Read second time: February 10, 2004						
1	AN ACT concerning					
2	State Board of Public Accountancy - Grounds for Disciplinary Action					
4 5 6 7 8 9 10 11	FOR the purpose of providing for additional grounds for a certain disciplinary action that may be taken by the State Board of Public Accountancy against an applicant or licensee under the Maryland public accountancy laws; and generally relating to the State Board of Public Accountancy. BY repealing and reenacting, with amendments, Article - Business Occupations and Professions Section 2-315 Annotated Code of Maryland (2000 Replacement Volume and 2003 Supplement) SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:					
14	Article - Business Occupations and Professions					
15	2-315.					
16 (a) (1) Subject to the hearing provisions of § 2-317 of this subtitle, the 17 Board, on the affirmative vote of a majority of its members, may deny a license to any 18 applicant, reprimand any licensee, or suspend or revoke a license if the applicant or 19 licensee:						
20 21	(i) fraudulently or deceptively obtains or attempts to obtain a license for the applicant or licensee or for another;					

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1		(ii)	fraudule	ently or deceptively uses a license;
2 3	of:	(iii)	under th	e laws of the United States or of any state, is convicted
4			1.	a felony; or
5 6	qualification of the ap	plicant o	2. r licensee	a misdemeanor that is directly related to the fitness and to practice certified public accountancy;
7 8	accountancy;	(iv)	is guilty	of fraud or other dishonesty in the practice of
9		(v)	is guilty	of gross negligence in the practice of accountancy;
10		(vi)	violates	any provision of Subtitle 6 of this title;
11 12	another state denied,	(vii) revoked,		the right to practice as a certified public accountant in ended or] SUSPENDED;
13 14	RELATING TO THE	(VIII) E PRACT		EEN SANCTIONED IN ANOTHER STATE IN A MATTER PUBLIC ACCOUNTANCY;
	CERTIFIED PUBLIC than failure to pay a r		UNTAN	the renewal of [that] THE right TO PRACTICE AS A Γ IN ANOTHER STATE denied for any cause other
	accountant before an	[(viii)] y unit of	(X) the State	has had the right to practice as a certified public or federal government revoked or suspended;
23		FITNESS		HAS BEEN SANCTIONED BY ANY UNIT OF STATE OR ACT OR MISSION OMISSION THAT DIRECTLY E APPLICANT OR LICENSEE TO PRACTICE PUBLIC
25		(XII)	violates	a rule of professional conduct adopted by the Board.
	(2) suspending or revoki penalty not exceeding		ise under	of or in addition to reprimanding the licensee or this subsection, the Board may impose a violation.
29 30	subsection, the Board	(ii) I shall co		rmine the amount of the penalty imposed under this
31			1.	the seriousness of the violation;
32			2.	the harm caused by the violation;
33			3.	the good faith of the licensee; and

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- 1 4. any history of previous violations by the licensee. 2 (3) The Board shall pay any penalty collected under this subsection into 3 the General Fund of the State. 4 (b) The Board shall consider the following facts in the granting, denial, 5 renewal, suspension, or revocation of a license or the reprimand of a licensee when an 6 applicant or licensee is convicted of a felony or misdemeanor described in subsection 7 (a)(1)(iii) of this section: 8 the nature of the crime; (1) 9 the relationship of the crime to the activities authorized by the (2) 10 license; 11 (3) with respect to a felony, the relevance of the conviction to the fitness 12 and qualification of the applicant or licensee to practice certified public accountancy; 13 (4) the length of time since the conviction; and the behavior and activities of the applicant or licensee before and 14 (5) 15 after the conviction. On suspension or revocation of a license, the holder shall surrender to the 16 17 Board the license certificate of the holder. At the end of a suspension period, the Board shall return to the licensee 18
- 19 the license certificate surrendered under this section.
- 20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take 21 effect October 1, 2004.