
By: **Delegates Krebs, Feldman, Barve, Bates, Burns, Conroy, D. Davis,
Jameson, Kirk, Love, McComas, McHale, Miller, Minnick, Moe,
Stocksdale, and Wood**

Introduced and read first time: February 10, 2005

Assigned to: Economic Matters

Committee Report: Favorable

House action: Adopted

Read second time: March 23, 2005

CHAPTER _____

1 AN ACT concerning

2 **Licensed Out-of-State Certified Public Accountants - Authority to Practice**
3 **Certified Public Accountancy**

4 FOR the purpose of authorizing a certified public accountant licensed in another state
5 to practice certified public accountancy in the State after providing certain
6 notification to the Board and under certain circumstances; authorizing a certain
7 certified public accountant to represent to the public that the certified public
8 accountant is authorized to practice certified public accountancy in the State;
9 providing for the expiration date of a certain individual's right to practice
10 certified public accountancy; establishing a certain renewal fee; defining a
11 certain term; and generally relating to certified public accountancy.

12 BY adding to
13 Article - Business Occupations and Professions
14 Section 2-321
15 Annotated Code of Maryland
16 (2004 Replacement Volume and 2004 Supplement)

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

1 **Article - Business Occupations and Professions**

2 2-321.

3 (A) IN THIS SECTION, "PRACTICE CERTIFIED PUBLIC ACCOUNTANCY"
4 INCLUDES THE PRACTICE OF PUBLIC ACCOUNTANCY.

5 (B) AN INDIVIDUAL ACTIVELY LICENSED AS A CERTIFIED PUBLIC
6 ACCOUNTANT IN ANOTHER STATE MAY PRACTICE CERTIFIED PUBLIC ACCOUNTANCY
7 IN THE STATE UPON NOTIFYING THE BOARD OF THE INDIVIDUAL'S INTENT TO
8 PRACTICE UNDER THIS SECTION, IF:

9 (1) THE INDIVIDUAL:

10 (I) VERIFIES THAT THE INDIVIDUAL'S PRINCIPAL PLACE OF
11 BUSINESS IS LOCATED OUTSIDE THE STATE; AND

12 (II) PAYS TO THE BOARD A NOTIFICATION FEE OF \$50; AND

13 (2) THE BOARD VERIFIES THAT EITHER THE INDIVIDUAL:

14 (I) HAS ACQUIRED THE EDUCATION, EXAMINATION SCORES, AND
15 EXPERIENCE SUBSTANTIALLY EQUIVALENT TO THOSE REQUIRED BY THE UNIFORM
16 ACCOUNTANCY ACT; OR

17 (II) IS ACTIVELY LICENSED IN A STATE THAT HAS LICENSING
18 REQUIREMENTS IN THE AREAS OF EDUCATION, EXAMINATION, AND EXPERIENCE
19 THAT ARE SUBSTANTIALLY EQUIVALENT TO THOSE REQUIRED BY THE UNIFORM
20 ACCOUNTANCY ACT.

21 (C) BY NOTIFYING THE BOARD OF THE INDIVIDUAL'S INTENT TO PRACTICE
22 UNDER THIS SECTION, THE INDIVIDUAL CONSENTS TO:

23 (1) THE PERSONAL AND SUBJECT MATTER JURISDICTION AND
24 DISCIPLINARY AUTHORITY OF THE BOARD;

25 (2) COMPLYING WITH STATE PUBLIC ACCOUNTANCY LAWS AND
26 REGULATIONS ADOPTED BY THE BOARD; AND

27 (3) THE APPOINTMENT OF THE STATE BOARD OF PUBLIC ACCOUNTANCY
28 THAT ISSUED THE INDIVIDUAL'S LICENSE TO PRACTICE CERTIFIED PUBLIC
29 ACCOUNTANCY AS THE AGENT UPON WHICH PROCESS MAY BE SERVED IN ANY
30 ACTION OR PROCEEDING BY THE BOARD AGAINST THE INDIVIDUAL.

31 (D) AN INDIVIDUAL'S RIGHT TO PRACTICE UNDER THIS SECTION SHALL
32 EXPIRE 2 YEARS AFTER THE DATE OF NOTIFICATION TO THE BOARD AS PROVIDED IN
33 SUBSECTION (A) OF THIS SECTION.

34 (E) AN INDIVIDUAL WHO MEETS THE REQUIREMENTS OF THIS SECTION MAY
35 RENEW THE RIGHT TO PRACTICE UNDER THIS SECTION BY NOTIFYING THE BOARD
36 AND PAYING A RENEWAL FEE OF \$50.

1 (F) AN INDIVIDUAL AUTHORIZED TO PRACTICE CERTIFIED PUBLIC
2 ACCOUNTANCY UNDER THIS SECTION MAY REPRESENT TO THE PUBLIC, BY USE OF A
3 TITLE, INCLUDING "LICENSED CERTIFIED PUBLIC ACCOUNTANT", "CERTIFIED
4 PUBLIC ACCOUNTANT", "PUBLIC ACCOUNTANT", OR "AUDITOR", BY USE OF THE
5 ABBREVIATION "C.P.A.", BY DESCRIPTION OF SERVICES, METHODS, OR PROCEDURES,
6 OR OTHERWISE, THAT THE INDIVIDUAL IS AUTHORIZED TO PRACTICE CERTIFIED
7 PUBLIC ACCOUNTANCY IN THE STATE.

8 SECTION 2. AND BE IT FURTHER ENACTED That this Act shall take effect
9 October 1, 2005.