
By: **Senator Dyson**

Introduced and read first time: February 4, 2005

Assigned to: Education, Health, and Environmental Affairs

Committee Report: Favorable

Senate action: Adopted

Read second time: March 15, 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:

19 **Article - Business Occupations and Professions**

20 2-321.

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

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

5 (1) THE INDIVIDUAL:

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

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

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

10 (I) HAS ACQUIRED THE EDUCATION, EXAMINATION SCORES, AND
11 EXPERIENCE SUBSTANTIALLY EQUIVALENT TO THOSE REQUIRED BY THE UNIFORM
12 ACCOUNTANCY ACT; OR

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

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

19 (1) THE PERSONAL AND SUBJECT MATTER JURISDICTION AND
20 DISCIPLINARY AUTHORITY OF THE BOARD;

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

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

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

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

33 (F) AN INDIVIDUAL AUTHORIZED TO PRACTICE CERTIFIED PUBLIC
34 ACCOUNTANCY UNDER THIS SECTION MAY REPRESENT TO THE PUBLIC, BY USE OF A
35 TITLE, INCLUDING "LICENSED CERTIFIED PUBLIC ACCOUNTANT", "CERTIFIED
36 PUBLIC ACCOUNTANT", "PUBLIC ACCOUNTANT", OR "AUDITOR", BY USE OF THE
37 ABBREVIATION "C.P.A.", BY DESCRIPTION OF SERVICES, METHODS, OR PROCEDURES,

1 OR OTHERWISE, THAT THE INDIVIDUAL IS AUTHORIZED TO PRACTICE CERTIFIED
2 PUBLIC ACCOUNTANCY IN THE STATE.

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