

## Article - Business Occupations and Professions

[\[Previous\]](#)[\[Next\]](#)

§2-321.

(a) In this section, “practice certified public accountancy” includes the practice of public accountancy.

(b) (1) An individual whose principal place of business is outside the State is exempt from the licensing requirement under § 2-301 of this subtitle and shall be considered to have qualifications that are substantially equivalent to a licensee if:

(i) the individual holds a valid license as a certified public accountant from another state; and

(ii) the requirements of that state have been verified by NASBA as substantially equivalent with the licensure requirements of the Uniform Accountancy Act.

(2) An individual who qualifies for an exemption under paragraph (1) of this subsection may exercise all of the privileges of a licensed certified public accountant.

(c) (1) An individual who is licensed by a state that the NASBA National Qualification Appraisal Service has not verified to be in substantial equivalence with the CPA licensure requirements of the Uniform Accountancy Act may exercise all of the privileges of a licensed certified public accountant if the individual:

(i) retains a principal place of business outside of the State;

(ii) holds a valid license as a certified public accountant; and

(iii) has qualifications that the NASBA National Qualification Appraisal Service has determined to be substantially equivalent to the CPA licensure requirements of the Uniform Accountancy Act.

(2) An individual who has passed the Uniform CPA Examination and holds a valid license issued by another state prior to January 1, 2012, may be exempt from the education requirements in the Uniform Accountancy Act for purposes of this subsection.

(3) Notwithstanding any other provision of law, an individual who qualifies for a practice privilege under this section may practice certified public accountancy in the State:

(i) by any means, including mail, telephone, or electronic communication; and

(ii) without any notice, fee, or other submission to the Board.

(d) As a condition of the practice privilege, an individual who is licensed by another state and qualifies for a practice privilege under this subtitle and any firm that employs the individual to practice in the State shall both consent to:

(1) the personal and subject matter jurisdiction and disciplinary authority of the Board;

(2) complying with State public accountancy laws and regulations adopted by the Board;

(3) the appointment of the State Board of Public Accountancy that issued the individual's license to practice certified public accountancy as the agent upon which process may be served in any action or proceeding by the Board against the individual; and

(4) ceasing to offer or provide services in the State that are subject to this title if the license issued by the state in which the individual's principal place of business is located is no longer valid.

(e) An individual authorized to practice certified public accountancy under this section and under the practice privilege may represent to the public, by use of a title, including "licensed certified public accountant", "certified public accountant", "public accountant", or "auditor", by use of the abbreviation "CPA", by description of services, methods, or procedures, or otherwise, that the individual is authorized to practice certified public accountancy in the State.

(f) A sole practitioner who is practicing in the State under the practice privilege may only perform attest services as defined in § 2-101(c)(1), (4), or (5) of this title, through a firm that holds a permit issued under § 2-401 of this title.

[\[Previous\]](#)[\[Next\]](#)