

## Article - Business Occupations and Professions

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

§2-602.

Except for a licensed certified public accountant or an individual practicing under a practice privilege under § 2-321 of this title who operates a business as a sole practitioner, a person may not operate a business through which certified public accountancy is practiced, unless:

(1) the business is a partnership, limited liability company, or corporation; and

(2) except as otherwise provided under § 2-401 of this title, the partnership, limited liability company, or corporation holds a permit issued by the Board.

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