

# SENATE BILL 148

C3

(PRE-FILED)

5r1598  
CF 5r2095

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By: **Senator Ellis**

Requested: October 31, 2024

Introduced and read first time: January 8, 2025

Assigned to: Education, Energy, and the Environment

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## A BILL ENTITLED

1 AN ACT concerning

2 **State Board of Public Accountancy – Emeritus Status**

3 FOR the purpose of authorizing the State Board of Public Accountancy to place a licensee  
4 on emeritus status under certain circumstances; requiring the Board to reinstate the  
5 license of an individual who is on emeritus status under certain circumstances; and  
6 generally relating to the State Board of Public Accountancy and emeritus status.

7 BY repealing and reenacting, with amendments,  
8 Article – Business Occupations and Professions  
9 Section 2–311(a), 2–314, 2–601, and 2–603  
10 Annotated Code of Maryland  
11 (2018 Replacement Volume and 2024 Supplement)

12 BY adding to  
13 Article – Business Occupations and Professions  
14 Section 2–313.1  
15 Annotated Code of Maryland  
16 (2018 Replacement Volume and 2024 Supplement)

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

19 **Article – Business Occupations and Professions**

20 2–311.

21 (a) **(1) THIS SUBSECTION DOES NOT APPLY TO A CERTIFIED PUBLIC**  
22 **ACCOUNTANT WHO IS ON EMERITUS STATUS UNDER § 2–313.1 OF THIS SUBTITLE.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.





1           **(C) THE BOARD SHALL REVIEW AN APPLICATION SUBMITTED UNDER THIS**  
2 **SECTION WITHIN 60 DAYS OF RECEIPT OF THE APPLICATION.**

3           **(D) IF THE BOARD APPROVES AN APPLICATION FOR EMERITUS STATUS**  
4 **UNDER THIS SECTION, THE BOARD SHALL SEND THE LICENSEE:**

5                   **(1) WRITTEN NOTICE OF THE APPROVAL; AND**

6                   **(2) A CERTIFICATE OF EMERITUS STATUS.**

7           **(E) A LICENSEE ON EMERITUS STATUS IS EXEMPT FROM:**

8                   **(1) THE CONTINUING EDUCATION REQUIREMENTS UNDER § 2-312 OF**  
9 **THIS SUBTITLE; AND**

10                   **(2) THE REINSTATEMENT FEE UNDER § 2-341 OF THIS SUBTITLE.**

11 2-314.

12           In accordance with its regulations, the Board may reinstate the license of an  
13 individual who has failed to renew the license for any reason **OR IS ON EMERITUS STATUS**  
14 **UNDER § 2-313.1 OF THIS SUBTITLE** if the individual:

15                   **(1) otherwise is entitled to be licensed;**

16                   **(2) EXCEPT AS PROVIDED UNDER § 2-313.1 OF THIS SUBTITLE,**  
17 **complies with each continuing education requirement that the Board sets for this purpose;**  
18 **and**

19                   **(3) EXCEPT AS PROVIDED UNDER § 2-313.1 OF THIS SUBTITLE,** pays to  
20 **the Board a reinstatement fee set by the Board.**

21 2-601.

22           Except as otherwise provided in this title[,]:

23                   **(1) a person may not practice, attempt to practice, or offer to practice**  
24 **certified public accountancy in the State unless licensed by the Board or qualified for a**  
25 **practice privilege under § 2-321 of this title; AND**

26                   **(2) A LICENSEE ON EMERITUS STATUS UNDER § 2-313.1 OF THIS**  
27 **TITLE MAY NOT:**

28                   **(I) PRACTICE, ATTEMPT TO PRACTICE, OR OFFER TO PRACTICE**  
29 **CERTIFIED PUBLIC ACCOUNTANCY IN THE STATE;**

1 (II) SIGN OR CERTIFY FINANCIAL STATEMENTS, TAX RETURNS,  
2 OR AUDIT REPORTS; OR

3 (III) PROVIDE ATTESTATION SERVICES.

4 2-603.

5 (a) Subject to subsection (b) of this section and unless authorized under this title  
6 to practice certified public accountancy, a person may not represent to the public, by use of  
7 a title, including “licensed certified public accountant”, “certified public accountant”, “public  
8 accountant”, or “auditor”, by use of the abbreviation “CPA”, by description of services,  
9 methods, or procedures, or otherwise, that the person is authorized to practice certified  
10 public accountancy in the State.

11 (b) Subsection (a) of this section does not prohibit:

12 (1) the description of a principal, officer, or employee of an organization by  
13 the position, title, or office that the individual holds in the organization; [or]

14 (2) THE DESCRIPTION OF A LICENSEE WHO IS ON EMERITUS STATUS  
15 UNDER § 2-313.1 OF THIS TITLE, PROVIDED THAT THE LICENSEE DOES NOT  
16 REPRESENT TO THE PUBLIC THAT THE LICENSEE IS AUTHORIZED TO PRACTICE  
17 CERTIFIED PUBLIC ACCOUNTANCY IN THE STATE; OR

18 [(2)] (3) a partnership, limited liability company, or corporation that  
19 holds a permit or is exempt from the permit requirement under § 2-401 of this title from  
20 using, in connection with the name of the partnership, limited liability company, or  
21 corporation, any of the terms or the abbreviation to which subsection (a) of this section  
22 refers.

23 (c) (1) (I) [The] EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS  
24 PARAGRAPH, THE display, distribution, or other use by a person of the person’s name, in  
25 conjunction with any of the following list of titles or abbreviations in a card, sign,  
26 advertisement, directory listing, or other instrument or device, is, in any proceeding under  
27 this title, prima facie evidence that the person represents to the public that the person is  
28 authorized to practice certified public accountancy:

29 [(i)] 1. “licensed certified public accountant”;

30 [(ii)] 2. “certified public accountant”;

31 [(iii)] 3. “public accountant”;

32 [(iv)] 4. “auditor”; or

1                    [(v)] 5.      an abbreviation of any of these titles.

2                    (II)    A LICENSEE WHO IS ON EMERITUS STATUS UNDER § 2-313.1  
3    OF THIS TITLE MAY USE THE WORDS “CERTIFIED PUBLIC ACCOUNTANT EMERITUS”  
4    OR THE ABBREVIATION “CPA EMERITUS” TO DESCRIBE THE OCCUPATION OF THE  
5    INDIVIDUAL, PROVIDED THAT THE LICENSEE DOES NOT REPRESENT TO THE PUBLIC  
6    THAT THE LICENSEE IS AUTHORIZED TO PRACTICE CERTIFIED PUBLIC  
7    ACCOUNTANCY IN THE STATE.

8                    (2)    In a proceeding under this title, evidence of a single representation  
9    described in paragraph (1) of this subsection is, without evidence of a general course of  
10   conduct, adequate to justify a finding that a person has represented to the public that the  
11   person is authorized to practice certified public accountancy in the State.

12                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
13   1, 2025.