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**CPA BOARD LETTER OF SUPPORT WITH AMENDMENTS ON SB0148.**

TO: Education, Energy and Environment  
FROM: Jan Williams, CPA Board Chair  
DATE: 1/23/25  
BILL: SB0148-State Board of Public Accountancy - Emeritus Status

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The Maryland State Board of Public Accountancy (Board) appreciates the opportunity to comment on Senate Bill 148. At its most recent meeting on January 7<sup>th</sup>, the Board had the opportunity to review and discuss the pre-filed legislation. The Board supports the concept of a CPA ‘Emeritus Status’ proposed in SB 148. The Board offers the following suggestions to the legislation which would: 1) take into consideration interstate ‘mobility’ accounting practices; 2) reduce inconsistencies between proposed legislation SB 148 and current Board rules relating to ‘inactive license’ status; and 3) reduce confusion by the public and other consumers regarding CPA Emeritus Status.

Under the concept of ‘mobility’ a CPA actively licensed in one state can practice on a temporary basis in another state that is not their principal place of business. As a result, a CPA may be investigated by more than his/her home licensing state. The Board suggests that SB 148 be modified as a result to provide in Sec 2-313.1(B)(2) that a candidate for Emeritus Status “is not under investigation by ANY STATE board for a violation of this title.”

Similarly, in Sec 2-313.1(B)(4)(I) we offer that an option of practicing in Maryland for at least 20 years does not reflect the mobility of CPAs and is too restrictive, especially for those who may have practiced in other states during their career and those serving in the military. We suggest that a minimum of 6 (six) years practice in the state of Maryland is combined with the criteria in Sec 2-313.1(B)(4)(2)(II) that an individual have at least 40 years of experience, so that the sentence would read, “Has at least 40 years of experience as a certified public accountant, WITH AT LEAST 6 YEARS AS AN ACTIVE CERTIFIED PUBLIC ACCOUNTANT IN THE STATE.” Finally, relating again to mobility, under 2-601 (1)(2)(I) the term “in the state” should be removed so that practice in any state would be prohibited.

The Board does not believe that the other licensees should bear the cost of an individual obtaining Emeritus Status and recommends that there be application and renewal fees for obtaining and renewing Emeritus Status, similar to obtaining an Inactive License Status, with its two-year renewal. As with an individual with an Inactive License Status, the Board recommends under Sections 2-314 (2) and (3) that an individual with Emeritus Status who seeks to reactivate their CPA license should be required to comply with the Board's continuing professional education requirements and also pay the Board a reinstatement fee.

We understand the sponsor shares the Board's concern that there is no public confusion that a CPA who has sought Emeritus Status cannot practice public accountancy. The Board believes this could be achieved by providing in the legislation that a CPA with Emeritus Status cannot be compensated for accountancy related work and must reaffirm this status to the Board every two years, as noted in a two-year renewal recommended above. This could be done by noting, "A licensee on Emeritus Status Under Section 2-313.1 of this title may not BE COMPENSATED FOR:"

Finally, under Section 2-313.1(5)(C) the Board must review an Emeritus Status application within 60 days of receipt. While the Board will seek to do so, we believe it should not be bound to a 60-day requirement. Our suggestion is to include in (C) "The Board shall ENDEAVOR TO review an application....."

Again, the Board appreciates the opportunity to comment on SB 148 and would be available to respond to any questions or comments from you or your staff.

Sincerely,

Jan L. Williams, Ph.D, CPA

CPA Board Chair

*For questions, please contact Andrew Fulginiti, at [Andrew.Fulginiti@maryland.gov](mailto:Andrew.Fulginiti@maryland.gov)  
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