



MARYLAND SOCIETY OF ACCOUNTING AND TAX PROFESSIONALS

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Honorable Members of the Senate Education, Energy, and the Environment Committee Maryland General Assembly
Maryland General Assembly
11 Bladen Street
Annapolis, MD 21401

RE: Senate Bill 51 - Accountants - Reciprocal Licenses – Qualifications

Dear Chair and Members of the Committee:

The Maryland Society of Accounting and Tax Professionals, Inc. (MSATP) represents the voices of over 2,000 tax and accounting professional members. Our members, who are tax and accounting professionals, serve over 700,000 Maryland residents. We strongly support Senate Bill 51, which would streamline and modernize the reciprocal licensing process for certified public accountants seeking to practice in Maryland.

Over the years, we have witnessed numerous experienced CPAs relocating to Maryland from states like New Jersey, New York, and other jurisdictions, only to face burdensome and redundant licensing requirements. These professionals, despite having years or even decades of experience and having passed the same Uniform CPA Examination, must navigate complex administrative processes to practice in our state. This creates unnecessary barriers for skilled professionals who could immediately contribute to Maryland's economy and serve our communities.

The current NASBA requirement for verification of substantial equivalence is particularly challenging for these experienced practitioners, who have maintained spotless professional records in their original licensing states. Our members report that this process often delays their ability to serve clients in Maryland, sometimes for months, while adding no meaningful protection for the public. The proposed legislation would appropriately recognize the Uniform CPA Examination as the fundamental benchmark of professional competency, which these practitioners have already demonstrated.

This bill maintains all necessary consumer protections by requiring out-of-state practitioners to submit to Maryland's jurisdiction and comply with our state's professional standards. The requirements for attest services remain appropriately stringent, ensuring that sensitive work continues to be properly regulated. Meanwhile, the streamlined reciprocity process would allow experienced professionals to more quickly integrate into Maryland's business community.

For these reasons, MSATP strongly encourages a favorable report on Senate Bill 51. This legislation would remove unnecessary barriers while maintaining the high standards that Maryland residents expect and deserve from accounting professionals.

Respectfully submitted,

Giavante' Hawkins

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