

(1) THE DISPLAY, DISTRIBUTION, OR OTHER USE BY ANY PERSON OF THE PERSON'S NAME IN CONJUNCTION WITH ANY OF THE FOLLOWING LIST OF TITLES OR ABBREVIATIONS IN A CARD, SIGN, ADVERTISEMENT, DIRECTORY LISTING, OR ANY OTHER INSTRUMENT OR DEVICE, SHALL BE PRIMA FACIE EVIDENCE IN ANY PROCEEDING UNDER THIS TITLE THAT THE PERSON REPRESENTS TO THE PUBLIC THAT THE PERSON IS AUTHORIZED TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY:

- (I) "LICENSED CERTIFIED PUBLIC ACCOUNTANT";
- (II) "CERTIFIED PUBLIC ACCOUNTANT";
- (III) "PUBLIC ACCOUNTANT";
- (IV) "AUDITOR"; OR
- (V) ANY ABBREVIATION OF ANY OF THESE TITLES.

(2) IN ANY PROCEEDING UNDER THIS TITLE, EVIDENCE OF A SINGLE REPRESENTATION DESCRIBED IN PARAGRAPH (1) OF THIS SUBSECTION SHALL BE ADEQUATE TO JUSTIFY A FINDING, WITHOUT EVIDENCE OF A GENERAL COURSE OF CONDUCT, THAT A PERSON HAS REPRESENTED TO THE PUBLIC THAT THE PERSON IS AUTHORIZED TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY IN THE STATE.

2-604. MISREPRESENTATION THAT BUSINESS MAY PROVIDE SERVICES.

(A) IN GENERAL.

EXCEPT AS PROVIDED BY SUBSECTION (B) OF THIS SECTION, UNLESS A PERSON HOLDS A PERMIT ISSUED BY THE BOARD, THE PERSON MAY NOT REPRESENT TO THE PUBLIC BY USE OF THE TERM "LICENSED CERTIFIED PUBLIC ACCOUNTANTS", "CERTIFIED PUBLIC ACCOUNTANTS", "PUBLIC ACCOUNTANTS", OR "AUDITORS", BY USE OF THE ABBREVIATION "CPA'S", OR BY OTHER TITLE, BY DESCRIPTION OF SERVICES, METHODS, OR PROCEDURES, OR OTHERWISE, THAT THE PERSON HOLDS A PERMIT OR OTHERWISE IS AUTHORIZED TO OPERATE A BUSINESS THROUGH WHICH CERTIFIED PUBLIC ACCOUNTANCY IS PRACTICED IN THE STATE.

(B) SOLE PRACTITIONER EXCEPTION.

SUBSECTION (A) OF THIS SECTION DOES NOT APPLY TO A LICENSED CERTIFIED PUBLIC ACCOUNTANT WHO OPERATES THE BUSINESS AS A SOLE PRACTITIONER.

2-605. PENALTIES.

A PERSON WHO VIOLATES ANY PROVISION OF THIS SUBTITLE IS GUILTY OF A MISDEMEANOR AND ON CONVICTION IS SUBJECT TO A FINE NOT EXCEEDING \$500 OR IMPRISONMENT NOT EXCEEDING 6 MONTHS OR BOTH.

SUBTITLE 7. SHORT TITLE; TERMINATION OF TITLE.

2-701. SHORT TITLE.