

ARTICLE LXXV A.

PUBLIC ACCOUNTANT.

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. Who shall be styled a certified public accountant. 2. Governor shall appoint a board of examiners; their qualifications and tenure. 3. Annual examinations. Certificates to successful applicants. | <ol style="list-style-type: none"> 4. Fee for examination. Governor may for sufficient cause revoke certificates. 5. Examination may be waived in favor of certain qualified persons. 6. Penalty for violation of this article. |
|---|--|

1904, art. 75 A, sec. 1. 1900, ch. 719, sec. 1.

1. Any citizen of the United States, or person who has duly declared his intention of becoming such citizen, residing or having a place for the regular transaction of business in the State of Maryland, being over the age of twenty-one years and of good moral character, and who shall have received from the governor of the State of Maryland a certificate of his qualification to practise as a public expert accountant, as hereinafter provided, shall be styled and known as a certified public accountant; and no other person shall assume such title, or use the abbreviation "C. P. A." or any other words, letters or figures to indicate that the person using the same is such certified public accountant.

Ibid. sec. 2. 1900, ch. 179, sec. 2.

2. The governor shall, within sixty days after the enactment of this article, appoint a board of four examiners for the examination of persons applying for certificates thereunder, two of said examiners shall be public accountants, selected from a list of six names proposed by the Maryland association of public accountants, one of which said two examiners shall hold office for the term of one year, and one for the term of two years, and, upon the expiration of each of said terms and of each succeeding term, an examiner shall be appointed for the term of two years, and after the year nineteen hundred each successor to said two examiners shall be appointed from such persons as may hold certificates as certified public accountants under this article. The other two of said board of examiners shall be practising attorneys in good standing in any of the courts of the State of Maryland; one of them shall hold office for the term of one year, the other for the term of two years, and upon the expiration of each of said terms and each succeeding term a successor shall be appointed for the term of two years, such successors to be practising attorneys in good standing, as hereinbefore mentioned