

ARTICLE LXXVA.

PUBLIC ACCOUNTANT.

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| <ol style="list-style-type: none"> 1. Certified public accountant. 2. Board of examiners. 3. Examinations. Mandamus; re-examination. 4. Examination fee. Annual report. | <ol style="list-style-type: none"> 5. Qualification of applicant. Rights of pending applicants preserved. 6. Accountants from other states. 7. Penalties. 8. Rights under pre-existing law preserved. |
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1904, art. 75A, sec. 1. 1900, ch. 719, sec. 1. 1916, ch. 330, 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 practice as a certified public 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 so using the same is such certified public accountant.

1904, art. 75A, sec. 2. 1900, ch. 179, sec. 2. 1916, ch. 330, sec. 2.

2. The Governor shall, within sixty days after the enactment of this Article, appoint a board of five examiners for the examination of persons applying for certificates thereunder, who shall hold office until their successors are appointed and qualify, three of said examiners shall be certified public accountants, to be selected by the Governor from resident certified public accountants of this State, one of which said three examiners shall hold office for the term of one year, one for the term of two years, and one for the term of three years, and upon the expiration of the term of each examiner, and of each succeeding term, an examiner shall be appointed by the Governor for the term of three years, selected by the Governor from resident certified public accountants of this State. The other two members of said board of examiners shall consist of one attorney-at-law, (who is not also a certified public accountant,) residing, practicing, and in good standing in the Courts of the State of Maryland, and the other an economist, a resident of the State of Maryland, appointed from a list of three names submitted by the President of the Johns Hopkins University of Baltimore City, each of whom shall hold office for the term of two years, and upon the expiration of each of said terms, and each succeeding term,