

ing for at least two years, except that any registrant in accordance with the provisions of Section 7 of this Article shall be permitted to take said examination provided such registrant shall have had at least five years' continuous experience in public accounting or auditing, as defined in Section 7 of this Article, at least one year of which must have been after June 1, 1924. This section shall not apply to any examination held under this law of any person who, prior to January 1, 1916, shall have applied for permission and shall have been permitted to take an examination under the law then existing, nor of any person who was a graduate of or enrolled as a student prior to January, 1916, of any school of accountancy, provided that said person shall have registered with the Board of Examiners on or before July 1, 1916.

An. Code, sec. 6. 1904, sec. 6. 1900, ch. 179, sec. 6. 1916, ch. 330, sec. 6. 1924, ch. 585, sec. 6.

6. Any citizen of the United States or person who has duly declared his intention of becoming such citizen, over the age of 21 years, who holds a valid and unrevoked certificate as a certified public accountant, or the equivalent thereof, issued by or under the authority of any state of the United States, or the District of Columbia, or any territory of the United States, or by or under the authority of a foreign nation, showing that the holder thereof has complied with the laws of such state, district, territory, or nation, who intends to establish an office and to practice the profession of accountancy in the State of Maryland, shall present such certificate or its equivalent to the Board of Examiners of public accountants of this State, accompanied by a written application in form to be prescribed by the said Board, with such information as said Board may require as to the character and qualification of such applicant, and shall pay the said Board the fee usually charged for examination, and if the said Board shall be satisfied that the standing of said applicant and the requirements for a certificate as a certified public accountant of the State, district, territory, or nation issuing the same are substantially equivalent to those established by the laws of this State, the said Board may, in its discretion, register said certificate in a book to be provided by the said Board for said purposes, and shall recommend to the Governor the issuance to such applicant of a special certificate of registration designating the State, district, territory, or nation issuing the original certificate to said applicant, which special certificate of registration, when issued by the Governor, shall entitle the holder to practice as a certified public accountant, and use the abbreviation "C. P. A." in this State; provided, however, that no such special certificate shall be issued unless the State, district, territory, or nation issuing the original certificate extends similar privileges to the certified public accountants of the State of Maryland.

An. Code, sec. 7. 1916, ch. 330, sec. 7. 1924, ch. 585, sec. 7.

7. Any citizen of the United States, or person who has duly declared his intention of becoming such citizen, over the age of 21 years, and of good, moral character, who on January 1, 1924, shall have a place for the regular transaction of business in the State of Maryland as a practitioner