

of public accounting or auditing, and whose time during the regular business hours of the day is wholly or partly devoted to such practice, or who shall be a member of a firm or partnership or officer of a corporation so practicing, shall be entitled to register with the State Board of Examiners of Public Accountants on or before Jan. 1, 1925, and each person who shall so register shall receive from the State Board of Examiners a certificate of permission to practice as a public accountant, and shall be styled and known as a public accountant, but shall not be entitled to use any other words, letters or designation descriptive of such title, and no other person, firm or corporation shall assume the title of public accountant, or any abbreviation thereof whatsoever, or any other words, letters or figures to indicate that the person so using the same is a public accountant, except that a firm or partnership engaged in practice in this State on January 1, 1924, may register as a firm and may practice as public accountants under any individual or firm name; and, from time to time in the event of the death or retirement of a member or members, the remaining member or members, either alone or in combination with any person or persons holding certificates as certified public accountant or as public accountant issued under the provisions of this Article, may continue to practice and to use such registered firm or partnership name, and in determining who were practitioners of public accounting or auditing on January 1, 1924, the State Board of Examiners of Public Accountants shall include any citizen of the United States or person who has duly declared his intention of becoming such citizen, over the age of 21 years, of good moral character, and who has been employed by a practicing certified public accountant or practicing public accountant for two years immediately preceding January 1, 1924, in a position of not less than a grade of accountant-in-charge, or who being also a resident of the State of Maryland shall have been employed by the Bureau of Internal Revenue of the Treasury Department of the United States Government, in a position of not less than that of Internal Revenue Agent or Inspector, or in a similar position involving exclusively accounting work, for two years immediately preceding January 1, 1924, or who on January 1, 1924, shall have been employed by the State of Maryland as Auditor, Accountant, and/or Insurance Examiner in charge of accounting work, or who for two years immediately preceding such date has continuously served or been engaged in more than one of these capacities, including practice as an individual or as a member of a firm or partnership engaged in practice as a public accountant.

An. Code, sec. 8. 1916, ch. 330, sec. 8. 1924, ch. 585, sec. 8.

8. No person shall hereafter be permitted to practice or hold himself out to the public as an accountant or auditor either by using or subscribing his own name or the name of any other person or firm, unless and until he shall have received from the Governor of Maryland a certificate as certified public accountant, or unless and until he shall have received from the State Board of Examiners of Public Accountants a certificate as public accountant, and no corporation shall hereafter be permitted to practice