

provided that said person shall have registered with the Board of Examiners on or before July 1, 1916.

An. Code, 1924, sec. 6. 1912, 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, 1924, sec. 7. 1912, 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 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