

as permitting such accountant to establish an office for the practice of public accounting or auditing in this State without first complying with the other requirements of this Article.

An. Code, 1924, sec. 10. 1924, ch. 585, sec. 10.

10. Nothing contained in this Article shall be construed as applying to or in any way regulating the practice as tax advisers of persons, firms or corporations so holding themselves out to the public.

An. Code, 1924, sec. 11. 1924, ch. 585, sec. 11.

11. Except by express permission of the person employing him, or of the heirs, personal representatives or successors of such person, a certified public accountant, or public accountant, or person employed by a certified public accountant or public accountant shall not be required to, and shall not voluntarily, disclose or divulge the contents of any communication made to him by any person employing him to examine, audit or report on any books, records or accounts, nor divulge any information derived from such books, records or accounts in rendering professional service. Provided that nothing in this section shall be taken or construed as modifying, changing or affecting the criminal laws of this State or the Bankruptcy Laws.

An. Code, 1924, sec. 12. 1924, ch. 585, ch. 12.

12. Any person who shall violate any of the provisions of this Article shall be deemed guilty of a misdemeanor, and upon conviction thereof in any Court having criminal jurisdiction shall be fined not less than fifty dollars nor more than two hundred dollars, or be confined not more than six months in the county jail, or if a conviction takes place in Baltimore City, in the Baltimore City Jail, in the discretion of the Court; and the Board of Examiners may enlist the services of the Attorney General of the State of Maryland, or his assistants in any matters pertaining to the enforcement of this Article.

An. Code, 1924, sec. 13. 1924, ch. 585, sec. 13.

13. Nothing in this Article shall be taken or construed to in any way invalidate or otherwise affect any certificate as certified public accountant held by any person issued under the authority of any previously existing law of the State of Maryland, and which certificate shall be in force and effect on June 1, 1924.