

**Accountants – Privilege**

FOR the purpose of altering the certified public accountant/client privilege for certain regulatory proceedings under the Maryland Public Accountancy Law; providing for the application of this Act; and generally relating to the certified public accountant/client privilege.

BY repealing and reenacting, with amendments,  
Article – Courts and Judicial Proceedings  
Section 9-110  
Annotated Code of Maryland  
(1989 Replacement Volume)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article – Courts and Judicial Proceedings**

9-110.

(a) A certified public accountant or any person employed by him may not disclose the contents of any communication made to him by a person employing him to examine, audit, or report on any book, record, account, or statement nor may he disclose any information derived from the person or material in rendering professional service unless the person employing him or his personal representative or his successor in interest permits it expressly.

(b) This privilege does not affect the criminal laws of the State, A REGULATORY PROCEEDING BY THE STATE BOARD OF PUBLIC ACCOUNTANCY UNDER §§ 2-317 AND 2-412 OF THE BUSINESS OCCUPATIONS AND PROFESSIONS ARTICLE, or the bankruptcy laws.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall apply to any confidential communication made on or after July 1, 1990.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1990.

Approved April 24, 1990.

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CHAPTER 142

(House Bill 244)

AN ACT concerning

**Montgomery County – Dog Licenses**

**MC 120-90**