

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.

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 or hold itself out to the public as an accountant or auditor; provided, however, that nothing in this article shall be construed as altering, abridging or in any way affecting the rights or powers heretofore granted any corporation by Special Act of the Legislature of this State.