

*such accountant, except reports submitted by him to a client, shall be and remain the property of such accountant in the absence of an express agreement between such accountant and the client to the contrary. No such document shall be sold, transferred or bequeathed, without the consent of the client or his personal representative or assignee, to anyone other than one or more surviving partners or new partners of such accountant.*

20.

*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 any person employed by him 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, accounts or statements nor any information derived therefrom 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.*

21.

*(a) When used in this article:*

*(b) "Board" means the Maryland State Board of Public Accountancy provided for in Section 1, under its present or former name.*

*(c) "Certified public accountant" or "public accountant" means a person holding a certificate in good standing as a Maryland certified public accountant, or a special certificate of registration, or holding a certificate as a Maryland registered public accountant as referred to in Section 7, issued under this article or any prior law of Maryland, unless otherwise specified.*

*(d) "Enrollment certificate" means a certificate which has been issued by the Board under Section 10 as evidence that the person or partnership named therein has been enrolled to practice public accounting, and which has not expired or been revoked or suspended.*

*(e) "State" includes any state, territory or insular possession of the United States, or the District of Columbia.*

22.

*If any provision of this article or the application thereof to any one or to any circumstances is held invalid, such invalidity shall not affect other provisions or applications of the article which can be given effect without the invalid provision or application, and to this end the provisions of this article are declared to be severable.*

SEC. 2. *And be it further enacted, That nothing in this Act shall invalidate or affect any action taken under any law in effect prior to the effective date of this Act; and nothing herein shall invalidate or affect any legal proceedings instituted under any other such law prior to the effective date of this Act; all such actions or proceedings shall continue as if this Act had not been enacted, except for the change in the name of the Maryland Board of Examiners of Public Accountants to be the Maryland State Board of Public Ac-*