

fund shall revert to the general funds of this State. The compensation provided by this article and all expenses incurred by the Board in administering this article shall be paid from this special fund. No compensation or expense incurred under this article shall be a charge against the general funds of this State.

## 2. CERTIFIED PUBLIC ACCOUNTANTS

(a) The certificate of "certified public accountant" shall be granted by the Board to any person:

(1) Who is a citizen of the United States, or has duly declared his intention of becoming such citizen, and

(2) Who is and has been a resident of Maryland continuously for **[the preceding year]** *at least one year immediately preceding the date of filing his examination application*, and

(3) Who has attained the age of twenty-one years, and

(4) Who is of good moral character, and

(5) Who meets the requirements of education or experience specified in Section 3 hereof, and

(6) Who shall have passed a written examination conducted by *or in behalf* of the Board as specified and directed in Section 4, or as to whom the examination shall have been waived under Section 5.

(b) Any person who has received from the Board, or from the Governor of Maryland under previous law, a certificate as a certified public accountant or a special certificate of registration, shall be styled and known as a "certified public accountant" and may also use the abbreviation "C.P.A." The Board shall maintain a list of certified public accountants.

(c) Persons who, on July 1, **[1961]**, 1970, held certified public accountant certificates or special certificate of registration theretofore issued under the laws of this State shall not be required to obtain additional certificates under this article, but shall otherwise be subject to all provisions of this article; and all such certificates theretofore issued shall for all purposes be considered certificates issued under this article and be subject to the provisions hereof.

## 3. EDUCATIONAL AND EXPERIENCE REQUIREMENTS

(a) During the period between July 1, **[1961]** 1970, and June 30, **[1965]** 1974, the educational or experience requirements shall be:

**[(1)** Graduation from a Maryland high school accredited by the Maryland State Department of Education (hereinafter in this section called the Department) after completion of the requirements for the academic or the general diploma including electives approved by the Board or the Department; or graduation from a non-Maryland high school accredited by either the appropriate regional accrediting agency or by the department of education of the state in which such high school is located, after completion of courses deemed by the Board or by the Department to be substantially equivalent to the requirements for the issuance of a Maryland academic or general high school diploma with satisfactory electives as above specified; or the equivalent of a high school education as determined by the Department under Article 77, Section 211 of this Code, or any amendments thereof; and