

or corporation shall be entitled to practice or to be enrolled for practice under Section ~~10~~ 11 unless all of his or its offices are so registered and maintained if and when required by the Board.

**~~10.~~ 11. ENROLLMENT FOR PRACTICE**

(a) The Board shall on application enroll to engage in the practice of public accounting in this State as principals or as staff accountants, and issue certificates or cards evidencing such enrollment to, all holders of certificates as Maryland certified public accountants or registered public accountants and to all partnerships *and corporations* of certified public accountants or public accountants registered under Sections 6, ~~or~~ 8 or 9 of this Article. The Board shall charge a fee of \$25.00 for each such first enrollment, to be paid at the time of application therefor.

(b) All enrollment certificates shall expire on the last day of December of ~~1962~~ *each year*, and may be renewed by certificate holders and registrants in good standing on application accompanied by a renewal fee to be determined by the Board, not to exceed ~~\$15.00~~ \$25.00.

(c) Failure of a certificate holder or registrant to apply for such original or annual renewal certificate shall deprive him of the right to engage or continue in the practice of public accounting unless and until he subsequently applies for and obtains such certificate. The holder of an enrollment certificate who fails to renew the same at the end of any year may renew it for any subsequent year on payment to the Board of the current renewal fee, plus an amount equal to the total of the renewal fees for the intervening years but not to exceed ~~\$50.00.~~ \$75.00.

(d) The Board shall have printed and published for public distribution as soon as practicable after January 1 of each year an annual register which shall contain the names arranged alphabetically by classifications of all persons, ~~and~~ partnerships *and corporations* holding enrollment certificates issued under this section, the names of the members of the Board, and such other matters as the Board may deem proper. Copies of the register shall be mailed to all holders of enrollment certificates, and to such other persons as the Board may determine.

**~~11.~~ 12. REVOCATION OR SUSPENSION OF CERTIFICATE, etc.; REINSTATEMENT**

(a) After written notice and reasonable opportunity for a hearing as provided in Section ~~12~~ 13 the Board may revoke, suspend for not more than three years, or refuse to grant or renew, any certificate, registration or enrollment to practice of any person, ~~or~~ partnership *or corporation* issued or issuable under this or any previous law, or may censure the holder thereof, for any one or combination of the following causes:

(1) Fraud or deceit in obtaining or applying for any such certificate, registration or enrollment or dishonesty, fraud or professional incompetence in the practice of public accounting.

(2) Conviction of a felony, or of any crime involving moral turpitude under laws of any state or of the United States.

(3) Violation of any provision of Section 13 of this article.