

[13.] 14. ACTS DECLARED UNLAWFUL

(a) No person other than the holder of a certificate as a Maryland certified public accountant shall use the title "certified public accountant" or the abbreviation "C.P.A.", or such title or abbreviation with the name or abbreviation of any state or any other designation, or use any other title, abbreviation, words or device which tends to indicate that such person is a certified public accountant or is likely to be confused with "certified public accountant" or "C.P.A."

(b) No person other than the holder of a certificate as a Maryland public accountant as specified in Section 7 or of a certificate as a Maryland certified public accountant shall use the title or designation "public accountant", or any other title, designation, words or device, or any abbreviation, tending to indicate that such person is a public accountant.

(c) After **[December 31, 1961]** *July 1, 1970*, no person shall engage or hold himself out to the public as being engaged in the practice of public accounting either as a certified public accountant or as a public accountant, nor shall any certified public accountant or public accountant be employed as a staff accountant by a certified public accountant or by a public accountant, or by a partnership or corporation of certified public accountants or public accountants, unless such person holds an enrollment certificate issued under Section **[10.] 11.**

(d) After **[December 31, 1961,]** *July 1, 1970*, no partnership or corporation shall use the title "certified public accountant", or the abbreviation "C.P.A.", or the title "public accountant", or any other title, designation, abbreviation, or device tending to indicate that such partnership or corporation is composed of certified public accountants or public accountants, unless such partnership or corporation is registered as a partnership or corporation of certified public accountants or a partnership or corporation of public accountants, as the case may be, and holds an enrollment certificate issued under Section **[10.] 11.**

[e] No corporation shall practice public accounting in this State.

[f] (e) No person **[or]**, partnership or corporation not holding an enrollment certificate **[and no corporation]** shall practice or hold himself or itself out to the public as "accountant" or "auditor" in connection with his own or any other name, nor describe or designate the services offered or performed by him or it as "accounting" or "auditing", with or without any other designation or description; provided that this subsection shall not prohibit any officer, employee, or principal of any organization from describing himself in any statement or report of said organization by the position, title or office which he holds therein, or prohibit any act of a public official or public employee in the performance of his duties as such.

[g] (f) No individual shall use the title "certified public accountant" or "public accountant" in conjunction with "and Company" or any name or other designation indicative of a partnership if there is in fact no such partnership registered under Section 6 or 8; provided that a certified public accountant or public accountant who was practicing as such in this State on January 1, 1924,