

January 1, 1925, as described in § 7.

(2) It shall have or intend immediately to establish a permanent office in Maryland for such practice, which shall [be in charge of] MANAGED BY a partner residing in Maryland.

(3) Each partner personally engaged in this State in the practice of public accounting [, and each resident manager in charge of an office of the firm in this State,] shall be enrolled for practice therein under § 11.

11.

(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 \$75.00.] ANY PERSON WHO FAILS TO OBTAIN AN ENROLLMENT CERTIFICATE IN VIOLATION OF THIS SUBTITLE SHALL NOT BE ISSUED A CERTIFICATE FOR ANY SUBSEQUENT YEAR UNTIL THE CURRENT RENEWAL FEE, PLUS AN AMOUNT EQUAL TO THE TOTAL OF THE RENEWAL FEES FOR THE INTERVENING YEARS BUT NOT TO EXCEED \$75.00, IS PAID TO THE BOARD.

SECTION 2. AND BE IT FURTHER ENACTED, That new [[Sections 11A and 24]] Section 11A be and [[they are]] it is hereby added to Article 75A - Public Accountancy, of the Annotated Code of Maryland (1969 Replacement Volume and 1973 Supplement) to read as follows:

Article 75A - Public Accountancy

11A.

(A) ANY MARYLAND RESIDENT WHO IS THE HOLDER OF AN ORIGINAL CERTIFICATE OF "CERTIFIED PUBLIC ACCOUNTANT," BUT WHO IS NOT REQUIRED TO OBTAIN AN ANNUAL ENROLLMENT CERTIFICATE, SHALL REGISTER SPECIALLY WITH THE BOARD ON AN ANNUAL BASIS. SUCH REGISTRATION SHALL BE ACCOMPANIED BY A FEE, NOT TO EXCEED \$5.00, AND SHALL EXPIRE ON THE LAST DAY OF DECEMBER OF EACH YEAR.

(B) ANY HOLDER OF AN ORIGINAL CERTIFICATE WHO FAILS TO REGISTER AS REQUIRED BY THIS SECTION SHALL NOT BE PERMITTED TO REGISTER FOR ANY SUBSEQUENT YEAR UNTIL