

as a partnership of public accountants. To register with the Board a partnership must meet all of the following requirements:

(1) Each partner shall be a registered public accountant or certified public accountant of Maryland, unless the partnership was registered with the Board as a partnership of public accountants on or before 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 managed by a partner residing in Maryland.

(3) Each partner personally engaged in this State in the practice of public accounting shall be enrolled for practice therein under § 11.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1975.

Approved March 25, 1975.

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CHAPTER 39

(Senate Bill 195)

AN ACT concerning

Revenue and Taxes - Technical Corrections

FOR the purpose of correcting certain technical errors in the laws relating to revenue and taxes.

BY repealing and re-enacting, with amendments,

Article 81 - Revenue and Taxes  
 Section 12F(f) and 19(b)(2)(B)  
 Annotated Code of Maryland  
 (1969 Replacement Volume and 1974 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Sections 12F(f) and 19(b)(2)(B) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1974 Supplement) be and they are hereby repealed and re-enacted, with amendments, to read as follows: