

FOR the purpose of eliminating a prohibition against uncertified practitioners holding themselves out as "accountants" or "auditors"; and eliminating a prohibition against uncertified practitioners holding their services out as "accounting" or "auditing".

BY repealing and reenacting, with amendments,

Article 75A - Public Accountancy
Section 14
Annotated Code of Maryland
(1980 Replacement Volume and 1982 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 75A - Public Accountancy

14.

(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 § 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 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 § 11.

(d) After 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