

public accountants, as the case may be, and holds an enrollment certificate issued under § 11.

(e) -f- No person, partnership or corporation not holding an enrollment certificate 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.

(f)-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 § 6 or 8; provided that a certified public accountant or public accountant who was practicing as such in this State on January 1, 1924, under a partnership name may continue to do so if he notifies the Board of such name and otherwise complies with the provisions of this article.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1983.

Approved May 10, 1983.

-----

CHAPTER 80

(Senate Bill 75)

AN ACT concerning

Public Accountants - Residency Requirements

FOR the purpose of eliminating the Maryland residency requirement for certified public accountants who are nonpracticing licensees or licensees enrolled under reciprocal registration certificates; and making a stylistic change.

BY repealing and reenacting, with amendments,

Article 75A - Public Accountancy  
Section 11A  
Annotated Code of Maryland  
(1980 Replacement Volume and 1982 Supplement)