

New Article 75A - Accountants
Annotated Code of Maryland
(1980 Replacement Volume and 1985 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Article 75A - Public Accountancy be repealed in its entirety.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

ARTICLE 75A - ACCOUNTANTS

TITLE 1. GENERAL DEFINITIONS.

1-101. GENERAL DEFINITIONS.

(A) IN GENERAL.

IN THIS ARTICLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(B) COUNTY.

"COUNTY" MEANS A COUNTY OF THE STATE, AND UNLESS EXPRESSLY PROVIDED OTHERWISE, BALTIMORE CITY.

(C) INCLUDES; INCLUDING.

"INCLUDES" OR "INCLUDING" MEANS INCLUDES OR INCLUDING BY WAY OF ILLUSTRATION AND NOT BY WAY OF LIMITATION.

(D) PERSON.

"PERSON" MEANS AN INDIVIDUAL, RECEIVER, TRUSTEE, GUARDIAN, PERSONAL REPRESENTATIVE, FIDUCIARY, OR REPRESENTATIVE OF ANY KIND AND ANY PARTNERSHIP, FIRM, ASSOCIATION, CORPORATION, OR OTHER ENTITY.

(E) SECRETARY.

"SECRETARY" MEANS THE SECRETARY OF LICENSING AND REGULATION.

(F) STATE.

"STATE" MEANS:

- STATES;
- (1) A STATE, POSSESSION, OR TERRITORY OF THE UNITED STATES;
 - (2) THE DISTRICT OF COLUMBIA; OR
 - (3) THE COMMONWEALTH OF PUERTO RICO.