

(3) KEEP A ROSTER OF ALL LICENSED CERTIFIED PUBLIC ACCOUNTANTS.

2-208. DISPOSITION OF FUNDS.

THE BOARD SHALL PAY ALL FUNDS COLLECTED UNDER THIS TITLE INTO THE GENERAL FUND OF THE STATE.

2-209. AUTHORITY OF SECRETARY.

THE BOARD EXERCISES ITS POWERS, DUTIES, AND FUNCTIONS AS SET FORTH IN THIS TITLE SUBJECT TO THE AUTHORITY OF THE SECRETARY.

SUBTITLE 3. LICENSING.

2-301. LICENSE REQUIRED; EXCEPTIONS.

(A) IN GENERAL.

EXCEPT AS OTHERWISE PROVIDED IN THIS TITLE, AN INDIVIDUAL SHALL BE LICENSED BY THE BOARD BEFORE THE INDIVIDUAL MAY PRACTICE CERTIFIED PUBLIC ACCOUNTANCY.

(B) EXCEPTIONS.

THIS SECTION DOES NOT APPLY TO AN INDIVIDUAL LICENSED TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY IN ANOTHER STATE OR A FOREIGN COUNTRY WHILE THE INDIVIDUAL TEMPORARILY PRACTICES CERTIFIED PUBLIC ACCOUNTANCY IN THIS STATE, IF:

(1) THE SERVICES PROVIDED IN THIS STATE ARE PROVIDED IN RELATION TO THE INDIVIDUAL'S REGULAR PRACTICE OUTSIDE THIS STATE;

(2) THE SERVICES PROVIDED IN THIS STATE ARE PROVIDED IN CONFORMITY WITH THE RULES OF PROFESSIONAL CONDUCT AND THE REGULATIONS ADOPTED BY THE BOARD;

(3) ANY STATEMENT OR REPORT RELATING TO THE SERVICES PROVIDED IN THIS STATE ARE SIGNED IN AND ISSUED FROM THE INDIVIDUAL'S OUT-OF-STATE OFFICE ON A FORM OR STATIONERY THAT SETS FORTH THE ADDRESS OF THAT OFFICE; AND

(4) THE INDIVIDUAL DOES NOT ESTABLISH AN OFFICE FOR THE PRACTICE OF CERTIFIED PUBLIC ACCOUNTANCY IN THIS STATE.

2-302. QUALIFICATIONS OF APPLICANTS.

(A) IN GENERAL.

TO QUALIFY FOR A LICENSE, AN APPLICANT SHALL BE AN INDIVIDUAL WHO MEETS THE REQUIREMENTS OF THIS SECTION.

(B) CHARACTER.