

BY repealing and reenacting, with amendments,

Article - Business Occupations  
Section 2-301  
Annotated Code of Maryland  
(As enacted by Chapter \_\_\_\_\_ (S.B. 1) of the  
Acts of the General Assembly of 1989)

BY adding to

Article - Business Occupations  
Section 2-320 and 2-416  
Annotated Code of Maryland  
(As enacted by Chapter \_\_\_\_\_ (S.B. 1) of the  
Acts of the General Assembly of 1989)

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

Article 75A - Accountants

2-301.

[(a) Except as otherwise provided in this title, an] AN individual shall be licensed by the Board before the individual may practice certified public accountancy.

[(b) 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.]

2-321.