

REVISOR'S NOTE: This subsection formerly appeared as Art. 75A, § 2-101(b).

No changes are made.

(C) LICENSE.

"LICENSE" MEANS, UNLESS THE CONTEXT REQUIRES OTHERWISE, A LICENSE ISSUED BY THE BOARD TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY.

REVISOR'S NOTE: This subsection formerly appeared as Art. 75A, § 2-101(c).

No changes are made.

Defined terms: "Board" § 2-101
"Practice certified public accountancy" § 2-101

(D) LICENSED CERTIFIED PUBLIC ACCOUNTANT.

"LICENSED CERTIFIED PUBLIC ACCOUNTANT" MEANS, UNLESS THE CONTEXT REQUIRES OTHERWISE, AN INDIVIDUAL LICENSED BY THE BOARD TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY.

REVISOR'S NOTE: This subsection is new language added to allow concise and consistent reference to individuals who are licensed to practice in this State.

Whenever this title refers to an individual who has been granted similar authority by another state or country, reference is made to "a certified public accountant licensed by" another state or a foreign country. However, the clause "unless the context requires otherwise" anticipates inadvertent misuse of the defined term in the future.

Defined terms: "Board" § 2-101
"Practice certified public accountancy" § 2-101

(E) PERMIT.

"PERMIT" MEANS, UNLESS THE CONTEXT REQUIRES OTHERWISE, A PERMIT ISSUED BY THE BOARD TO ALLOW A PARTNERSHIP OR CORPORATION TO OPERATE A BUSINESS THROUGH WHICH AN INDIVIDUAL MAY PRACTICE CERTIFIED PUBLIC ACCOUNTANCY.

REVISOR'S NOTE: This subsection formerly appeared as Art. 75A, § 2-101(d).

The former reference to the power to "establish" a business is deleted to conform to § 2-406(a) of this title, which sets forth the substantive provisions on