

IF THE PERSON DOES NOT ENGAGE IN ANY ACTIVITY EXPRESSLY INCLUDED IN THE DEFINITION OF PRACTICE CERTIFIED PUBLIC ACCOUNTANCY, THIS TITLE DOES NOT PROHIBIT:

(1) AN INDIVIDUAL FROM SERVING AS AN EMPLOYEE OF OR ASSISTANT TO A LICENSEE OR PERMIT HOLDER;

(2) A PUBLIC OFFICIAL OR PUBLIC EMPLOYEE FROM PERFORMING THE DUTIES OF THE POSITION OF THAT INDIVIDUAL; OR

(3) A PERSON FROM PROVIDING OR OFFERING TO THE PUBLIC BOOKKEEPING AND ACCOUNTING SERVICES, INCLUDING:

(I) DEVELOPMENT OR INSTALLATION OF A BOOKKEEPING SYSTEM;

(II) RECORDATION OR PRESENTATION OF FINANCIAL INFORMATION;

(III) PREPARATION OF:

1. A FINANCIAL STATEMENT;

2. A REPORT;

3. A SCHEDULE; OR

4. AN EXHIBIT; OR

(IV) ANY SIMILAR ACTIVITY.

(B) EMPLOYMENT OF CERTIFIED PUBLIC ACCOUNTANT OF ANOTHER JURISDICTION.

THIS TITLE DOES NOT PROHIBIT A LICENSEE OR PERMIT HOLDER FROM:

(1) EMPLOYING A CERTIFIED PUBLIC ACCOUNTANT LICENSED BY ANOTHER STATE OR A FOREIGN COUNTRY; OR

(2) LISTING THAT INDIVIDUAL AS A CERTIFIED PUBLIC ACCOUNTANT, IF THE LISTING IS FOLLOWED BY THE NAME OF OR USUAL ABBREVIATION FOR THE OTHER STATE OR COUNTRY WHERE THE INDIVIDUAL IS RECOGNIZED AS A CERTIFIED PUBLIC ACCOUNTANT.

REVISOR'S NOTE: Subsections (a)(1) and (3) and (b) of this section formerly appeared as Art. 75A, § 2-102.

Subsection (a)(2) of this section is new language added to reinstate a provision that was omitted inadvertently when former Art. 75A, § 14(e) was revised by Ch. 780, Acts of 1986.