

Subsection (a)(3)(iii)2 and 4 of this section are revised separately since there seemed to be no intent to require preparation of both a report and exhibits to meet the conditions for an exclusion under subsection (a)(3)(iii) of this section. See, e.g., § 2-101(f)(2) of this subtitle.

The only other changes are in style.

Defined terms: "License" § 2-101
"Person" § 1-101 "Permit" § 2-101
"Practice certified public accountant" § 2-101
"State" § 1-101

SUBTITLE 2. STATE BOARD OF PUBLIC ACCOUNTANCY.

2-201. ESTABLISHED.

THERE IS A STATE BOARD OF PUBLIC ACCOUNTANCY IN THE DEPARTMENT.

REVISOR'S NOTE: This section formerly appeared as Art. 75A, § 2-201.

No changes are made.

Defined term: "Department" § 1-101

2-202. MEMBERSHIP.

(A) COMPOSITION; APPOINTMENT OF MEMBERS.

(1) THE BOARD CONSISTS OF 7 MEMBERS.

(2) OF THE 7 MEMBERS OF THE BOARD:

(I) 4 SHALL BE LICENSED CERTIFIED PUBLIC ACCOUNTANTS, OF WHOM:

1. 3 SHALL PRACTICE CERTIFIED PUBLIC ACCOUNTANCY ACTIVELY; AND

2. 1 SHALL BE A FULL-TIME PROFESSOR OF ACCOUNTING AT AN ACCREDITED COLLEGE;

(II) 2 SHALL BE CONSUMER MEMBERS; AND

(III) 1 SHALL BE A LAWYER WHO:

1. PRACTICES LAW IN THE STATE;

2. IS IN GOOD STANDING WITH THE COURT OF APPEALS; AND