

(1) THE SERVICES PROVIDED IN THIS STATE ARE PROVIDED IN RELATION TO THE REGULAR PRACTICE OF THE ACCOUNTANT OUTSIDE THIS STATE;

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

(3) EACH STATEMENT OR REPORT THAT RELATES TO THE SERVICES PROVIDED IN THIS STATE IS SIGNED IN AND ISSUED FROM THE OUT-OF-STATE OFFICE OF THE ACCOUNTANT ON A FORM OR STATIONERY THAT SETS FORTH THE ADDRESS OF THAT OFFICE; AND

(4) THE ACCOUNTANT DOES NOT ESTABLISH AN OFFICE TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY IN THIS STATE.

REVISOR'S NOTE: This section formerly appeared as Art. 75A, § 2-301.

In subsection (a) of this section, the phrase "in the State" is added to clarify the scope of the subsection and to conform to similar provisions elsewhere in this article.

In subsection (b)(2) of this section, the word "other" is substituted for the former word "the", since the "rules" of professional conduct are, by definition, regulations. See SG § 10-101(e).

The only other changes are in style.

Defined terms: "Board" § 2-101
"License" § 2-101
"Practice certified public accountancy" § 2-101
"State" § 1-101

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 AND REPUTATION.

THE APPLICANT SHALL BE OF GOOD CHARACTER AND REPUTATION.

(C) AGE.

THE APPLICANT SHALL BE AT LEAST 18 YEARS OLD.

(D) EDUCATION.