

(I) A FELONY; OR

(II) A CRIME INVOLVING AN ELEMENT OF FRAUD OR OTHER DISHONESTY;

(4) IS GUILTY OF FRAUD OR OTHER DISHONESTY IN THE PRACTICE OF ACCOUNTANCY;

(5) IS GUILTY OF GROSS NEGLIGENCE IN THE PRACTICE OF ACCOUNTANCY;

(6) VIOLATES ANY PROVISION OF SUBTITLE 6 OF THIS TITLE;

(7) HAS HAD THE RIGHT TO PRACTICE AS A CERTIFIED PUBLIC ACCOUNTANT IN ANOTHER STATE DENIED, REVOKED, OR SUSPENDED OR HAS HAD THE RENEWAL OF THAT RIGHT DENIED FOR ANY CAUSE OTHER THAN FAILURE TO PAY A RENEWAL FEE;

(8) HAS HAD THE RIGHT TO PRACTICE AS A CERTIFIED PUBLIC ACCOUNTANT BEFORE ANY UNIT OF THE STATE OR FEDERAL GOVERNMENT REVOKED OR SUSPENDED; OR

(9) VIOLATES A RULE OF PROFESSIONAL CONDUCT ADOPTED BY THE BOARD.

(B) SURRENDER OF LICENSE CERTIFICATE.

ON SUSPENSION OR REVOCATION OF A LICENSE, THE HOLDER SHALL SURRENDER TO THE BOARD THE LICENSE CERTIFICATE OF THE HOLDER.

(C) RETURN OF LICENSE CERTIFICATE.

AT THE END OF A SUSPENSION PERIOD, THE BOARD SHALL RETURN TO THE LICENSEE THE LICENSE CERTIFICATE SURRENDERED UNDER THIS SECTION.

REVISOR'S NOTE: This section formerly appeared as Art. 75A, § 2-315(a), (b)(1), and (c).

In subsection (a)(3) of this section, the specific references to a plea of guilty or probation before judgment are added to resolve inconsistencies that existed in former Art. 75A, § 2-315(a)(3). Under that former provision, an individual who pleaded nolo contendere or was convicted with respect to certain crimes was subject to discipline by the Board. However, an individual who pleaded guilty with respect to the same crimes was not subject to discipline unless the individual also was convicted. Similarly, an individual who received probation before judgment after a plea of nolo contendere was subject to