

(2) REPRESENT TO THE PUBLIC THAT THE BUSINESS PROVIDES THE SERVICES OF A LICENSED CERTIFIED PUBLIC ACCOUNTANT.

(B) PRACTICE LIMITED TO AUTHORIZED INDIVIDUALS.

A PERMIT AUTHORIZES THE HOLDER TO PROVIDE A SERVICE THAT CONSTITUTES PRACTICING CERTIFIED PUBLIC ACCOUNTANCY ONLY IF THE SERVICE IS PERFORMED BY AN INDIVIDUAL WHO IS LICENSED OR OTHERWISE AUTHORIZED UNDER THIS TITLE TO PRACTICE.

REVISOR'S NOTE: This section formerly appeared as Art. 75A, § 2-406.

The only changes are in style.

Defined terms: "License" § 2-101

"Permit" § 2-101

"Practice certified public accountancy" § 2-101

2-407. TERM AND RENEWAL OF PERMIT.

(A) TERM OF PERMIT.

UNLESS A PERMIT IS RENEWED FOR A 2-YEAR TERM AS PROVIDED IN THIS SECTION, THE PERMIT EXPIRES ON THE FIRST DECEMBER 31 THAT COMES:

- (1) AFTER THE EFFECTIVE DATE OF THE PERMIT; AND
- (2) IN AN EVEN-NUMBERED YEAR.

(B) RENEWAL NOTICE.

AT LEAST 1 MONTH BEFORE A PERMIT EXPIRES, THE BOARD SHALL MAIL TO THE PERMIT HOLDER, AT THE LAST KNOWN ADDRESS OF THE HOLDER:

- (1) A RENEWAL APPLICATION FORM; AND
- (2) A NOTICE THAT STATES:

(I) THE DATE ON WHICH THE CURRENT PERMIT EXPIRES;

(II) THE DATE BY WHICH THE BOARD MUST RECEIVE THE RENEWAL APPLICATION FOR THE RENEWAL TO BE ISSUED AND MAILED BEFORE THE PERMIT EXPIRES; AND

(III) THE AMOUNT OF THE RENEWAL FEE.

(C) APPLICATIONS FOR RENEWAL.