

SUBTITLE 6. PROHIBITED ACTS; PENALTIES.

2-601. PRACTICING WITHOUT LICENSE.

EXCEPT AS OTHERWISE PROVIDED IN THIS TITLE, A PERSON MAY NOT PRACTICE, ATTEMPT TO PRACTICE, OR OFFER TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY IN THE STATE UNLESS LICENSED BY THE BOARD.

REVISOR'S NOTE: This section formerly appeared as Art. 75A, § 2-601.

No changes are made.

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

2-602. PROVIDING SERVICES WITHOUT PERMIT.

EXCEPT FOR A LICENSED CERTIFIED PUBLIC ACCOUNTANT WHO OPERATES A BUSINESS AS A SOLE PRACTITIONER, A PERSON MAY NOT OPERATE A BUSINESS THROUGH WHICH CERTIFIED PUBLIC ACCOUNTANCY IS PRACTICED, UNLESS:

(1) THE BUSINESS IS A PARTNERSHIP OR CORPORATION; AND

(2) THE PARTNERSHIP OR CORPORATION HOLDS A PERMIT ISSUED BY THE BOARD.

REVISOR'S NOTE: This section formerly appeared as Art. 75A, § 2-602.

The only changes are in style.

The addition of § 2-101(d) of this title clarifies that the exception in the introductory language of this section applies only to an individual who is licensed by this State.

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

2-603. MISREPRESENTATION AS AUTHORIZED PRACTITIONER.

(A) IN GENERAL.

SUBJECT TO SUBSECTION (B) OF THIS SECTION AND UNLESS AUTHORIZED UNDER THIS TITLE TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY, A PERSON MAY NOT REPRESENT TO THE PUBLIC, BY USE OF A TITLE, INCLUDING "LICENSED CERTIFIED PUBLIC ACCOUNTANT",