

"CERTIFIED PUBLIC ACCOUNTANT", "PUBLIC ACCOUNTANT", OR "AUDITOR", BY USE OF THE ABBREVIATION "CPA", BY DESCRIPTION OF SERVICES, METHODS, OR PROCEDURES, OR OTHERWISE, THAT THE PERSON IS AUTHORIZED TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY IN THE STATE.

(B) REPRESENTATIONS ALLOWED.

SUBSECTION (A) OF THIS SECTION DOES NOT PROHIBIT:

(1) THE DESCRIPTION OF A PRINCIPAL, OFFICER, OR EMPLOYEE OF AN ORGANIZATION BY THE POSITION, TITLE, OR OFFICE THAT THE INDIVIDUAL HOLDS IN THE ORGANIZATION; OR

(2) A PARTNERSHIP OR CORPORATION THAT HOLDS A PERMIT FROM USING, IN CONNECTION WITH THE NAME OF THE PARTNERSHIP OR CORPORATION, ANY OF THE TERMS OR THE ABBREVIATION TO WHICH SUBSECTION (A) OF THIS SECTION REFERS.

(C) EVIDENCE OF VIOLATION.

(1) THE DISPLAY, DISTRIBUTION, OR OTHER USE BY A PERSON OF THE PERSON'S NAME, IN CONJUNCTION WITH ANY OF THE FOLLOWING LIST OF TITLES OR ABBREVIATIONS IN A CARD, SIGN, ADVERTISEMENT, DIRECTORY LISTING, OR OTHER INSTRUMENT OR DEVICE, IS, IN ANY PROCEEDING UNDER THIS TITLE, PRIMA FACIE EVIDENCE THAT THE PERSON REPRESENTS TO THE PUBLIC THAT THE PERSON IS AUTHORIZED TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY:

- (I) "LICENSED CERTIFIED PUBLIC ACCOUNTANT";
- (II) "CERTIFIED PUBLIC ACCOUNTANT";
- (III) "PUBLIC ACCOUNTANT";
- (IV) "AUDITOR"; OR
- (V) AN ABBREVIATION OF ANY OF THESE TITLES.

(2) IN A PROCEEDING UNDER THIS TITLE, EVIDENCE OF A SINGLE REPRESENTATION DESCRIBED IN PARAGRAPH (1) OF THIS SUBSECTION IS, WITHOUT EVIDENCE OF A GENERAL COURSE OF CONDUCT, ADEQUATE TO JUSTIFY A FINDING THAT A PERSON HAS REPRESENTED TO THE PUBLIC THAT THE PERSON IS AUTHORIZED TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY IN THE STATE.

REVISOR'S NOTE: This section formerly appeared as Art. 75A, § 2-603.

The only changes are in style.

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