

"Practice certified public accountancy" § 2-101

2-604. MISREPRESENTATION THAT BUSINESS MAY PROVIDE SERVICES.

(A) IN GENERAL.

SUBJECT TO SUBSECTION (B) OF THIS SECTION AND UNLESS A PERSON HOLDS A PERMIT ISSUED BY THE BOARD, THE PERSON MAY NOT REPRESENT TO THE PUBLIC, BY USE OF A TITLE, INCLUDING "LICENSED CERTIFIED PUBLIC ACCOUNTANTS", "CERTIFIED PUBLIC ACCOUNTANTS", "PUBLIC ACCOUNTANTS", OR "AUDITORS", BY USE OF THE ABBREVIATION "CPA", BY DESCRIPTION OF SERVICES, METHODS, OR PROCEDURES, OR OTHERWISE, THAT THE PERSON HOLDS A PERMIT OR OTHERWISE IS AUTHORIZED TO OPERATE A BUSINESS THROUGH WHICH CERTIFIED PUBLIC ACCOUNTANCY IS PRACTICED IN THE STATE.

(B) SOLE PRACTITIONER EXCEPTION.

SUBSECTION (A) OF THIS SECTION DOES NOT APPLY TO A LICENSED CERTIFIED PUBLIC ACCOUNTANT WHO OPERATES THE BUSINESS AS A SOLE PRACTITIONER.

REVISOR'S NOTE: This section formerly appeared as Art. 75A, § 2-604.

The only changes are in style.

The addition of § 2-101(d) of this title clarifies that subsection (b) 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

2-605. PENALTIES.

A PERSON WHO VIOLATES ANY PROVISION OF THIS SUBTITLE IS GUILTY OF A MISDEMEANOR AND ON CONVICTION IS SUBJECT TO A FINE NOT EXCEEDING \$500 OR IMPRISONMENT NOT EXCEEDING 6 MONTHS OR BOTH.

REVISOR'S NOTE: This section formerly appeared as Art. 75A, § 2-605.

No changes are made.

Defined term: "Person" § 1-101

SUBTITLE 7. SHORT TITLE; TERMINATION OF TITLE.