

(B) (1) THE BOARD MAY ISSUE A LIMITED PERMIT FOR THE PRACTICE OF CERTIFIED PUBLIC ACCOUNTANCY ON A SPECIFIC JOB TO A LIMITED LIABILITY COMPANY IF EACH MEMBER IS LICENSED TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY IN THIS OR ANOTHER STATE OR IN A FOREIGN COUNTRY; AND

(2) THE REQUIREMENTS OF SUBSECTION (D) OF THIS SECTION ARE MET.

[(b)](C) The Board may issue a limited permit for the practice of certified public accountancy on a specific job to a corporation if:

(1) each shareholder is licensed to practice certified public accountancy in this or another state or in a foreign country;

(2) each shareholder who practices or intends to practice accountancy in this State is licensed by the Board under § 2-309 or § 2-320 of this title; and

(3) the requirements of subsection [(c)] (D) of this section are met.

[(c)](D) In order to qualify for a limited permit under this section a corporation, LIMITED LIABILITY COMPANY, or partnership shall:

(1) not have a place of business in this State;

(2) submit to the Board an application on the form that the Board provides; and

(3) pay to the Board an application fee of \$25.

[(d)](E) A limited permit authorizes the partnership, LIMITED LIABILITY COMPANY, or corporation to conduct a business through which certified public accountancy is practiced only for the specific job for which it was issued, as set forth by the Board.

[(e)](F) (1) The Board shall set the term for each limited permit issued under this section.

(2) The term for a limited permit may not be set for more than 1 year and may not exceed the term of a limited license held by a partner, MEMBER, or shareholder for the job in question.

(3) A limited permit becomes effective and expires on the dates set by the Board.

[(f)](G) Subject to the hearing provisions of § 2-412 of this title, the Board may deny or revoke a limited permit for any ground as may be applicable under § 2-410 of this title.

2-602.

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: