

CHAPTER 362

(Senate Bill 116)

AN ACT concerning

Certified Public Accountancy – Examinations

FOR the purpose of requiring the State Board of Public Accounting to adopt certain regulations that establish the passing score for a certain licensing examination; authorizing the Board to send certain examination answers to the American Institute of Certified Public Accountants by electronic transmission; and repealing a certain passing score for the examination.

BY repealing and reenacting, with amendments,
Article – Business Occupations and Professions
Section 2-305
Annotated Code of Maryland
(2000 Replacement Volume and 2002 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Business Occupations and Professions

2-305.

(a) An applicant who otherwise qualifies for a license is entitled to be examined as provided in this section.

(b) The Board shall give examinations to applicants at least twice a year, at the times and places that the Board determines.

(c) The Board shall give each qualified applicant notice of the time and place of examination.

(d) (1) The Board shall give the examination prepared by the American Institute of Certified Public Accountants or an equivalent examination as determined by the Board.

(2) The Board may use the services of the American Institute of Certified Public Accountants to prepare or grade an examination. If the Board uses the services of the Institute, the Board may accept as final the grades that the Institute determines.

(3) The Board may use the services of any person whom the Board considers appropriate to proctor an examination.

(e) The BOARD SHALL ADOPT REGULATIONS THAT ESTABLISH THE passing score for an examination [shall be 75% on each part].