

(2000 Replacement Volume and 2003 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**

2-315.

(a) (1) Subject to the hearing provisions of § 2-317 of this subtitle, the Board, on the affirmative vote of a majority of its members, may deny a license to any applicant, reprimand any licensee, or suspend or revoke a license if the applicant or licensee:

(i) fraudulently or deceptively obtains or attempts to obtain a license for the applicant or licensee or for another;

(ii) fraudulently or deceptively uses a license;

(iii) under the laws of the United States or of any state, is convicted of:

1. a felony; or

2. a misdemeanor that is directly related to the fitness and qualification of the applicant or licensee to practice certified public accountancy;

(iv) is guilty of fraud or other dishonesty in the practice of accountancy;

(v) is guilty of gross negligence in the practice of accountancy;

(vi) violates any provision of Subtitle 6 of this title;

(vii) has had the right to practice as a certified public accountant in another state denied, revoked, or [suspended or] SUSPENDED;

(VIII) HAS BEEN SANCTIONED IN ANOTHER STATE IN A MATTER RELATING TO THE PRACTICE OF PUBLIC ACCOUNTANCY;

(IX) has had the renewal of [that] THE right TO PRACTICE AS A CERTIFIED PUBLIC ACCOUNTANT IN ANOTHER STATE denied for any cause other than failure to pay a renewal fee;

[(viii)] (X) has had the right to practice as a certified public accountant before any unit of the State or federal government revoked or suspended; [or

(ix)] (XI) HAS BEEN SANCTIONED BY ANY UNIT OF STATE OR FEDERAL GOVERNMENT FOR AN ACT OR ~~MISSION~~ OMISSION THAT DIRECTLY RELATES TO THE FITNESS OF THE APPLICANT OR LICENSEE TO PRACTICE PUBLIC ACCOUNTANCY; OR

(XII) violates a rule of professional conduct adopted by the Board.