

of administration; and generally relating to the State Board of Public Accountancy.

BY repealing and reenacting, with amendments,  
 Article – Business Occupations and Professions  
 Section 2-312  
 Annotated Code of Maryland  
 (1989 Volume and 1990 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**

2-312.

(a) (1) The Board shall adopt regulations that set, in accordance with this section, continuing education requirements as a condition to the renewal of licenses under this subtitle.

(2) A continuing education requirement does not apply to the first renewal of a license.

(3) (i) To qualify for any further renewal of a license under this subtitle, a licensee shall complete, for each 2-year license term, at least 80 hours in programs that the Board approves.

(ii) If a licensee completes more than 80 hours during a 2-year license term, the Board shall credit the excess hours to the requirements for the following term.

(4) A licensee may meet not more than 40 hours of the program requirement for a license term, by:

(i) participation in a course of home study that the Board approves; or

(ii) service as a teacher, lecturer, or discussion leader in a course approved by the Board in accounting or a related subject.

(5) Except as provided under paragraph (6) of this subsection, a licensee may not be required to take an examination to qualify for license renewal under this section.

(6) On request of a licensee, the Board may allow the licensee to substitute the passage of an examination for a number of program hours. If the Board grants a request under this paragraph, the Board shall determine the number of program hours that the licensee may satisfy by passage of the examination.

(b) The Board shall set continuing education requirements under this section:

(1) to ensure reasonable knowledge about the current practice of accountancy by certified public accountants and, thus, to ensure a high standard of practice in the profession;