

**Senate Bill No. 231**

AN ACT concerning

**Witnesses – Accountants – Privileged Information**

FOR the purpose of establishing a qualified exception to a certain privilege against disclosure for certain information obtained by licensed certified public accountants and firms in making a quality review of certain work of other licensed certified public accountants and firms; defining certain terms; making stylistic changes; and generally relating to the privilege against disclosure of certain information obtained by licensed certified public accountants and firms in making a certain review of certain work of other certified public accountants and firms.

BY repealing

Article – Courts and Judicial Proceedings

Section 9–110

Annotated Code of Maryland

(1989 Replacement Volume and 1991 Supplement)

BY adding to

Article – Courts and Judicial Proceedings

Section 9–110

Annotated Code of Maryland

(1989 Replacement Volume and 1991 Supplement)

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

**Article – Courts and Judicial Proceedings**

[9–110.

(a) A certified public accountant or any person employed by him may not disclose the contents of any communication made to him by a person employing him to examine, audit, or report on any book, record, account, or statement nor may he disclose any information derived from the person or material in rendering professional service unless the person employing him or his personal representative or his successor in interest permits it expressly.

(b) This privilege does not affect the criminal laws of the State, a regulatory proceeding by the State Board of Public Accountancy under §§ 2–317 and 2–412 of the Business Occupations and Professions Article, or the bankruptcy laws.]

9–110.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED: