

Article – Business Occupations and Professions  
Section 2–302, 2–404, 2–405, 2–501, and 2–605  
Annotated Code of Maryland  
(2004 Replacement Volume and 2007 Supplement)

BY repealing

Article – Business Occupations and Professions  
Section 2–310, 2–320, 2–401, and 2–416  
Annotated Code of Maryland  
(2004 Replacement Volume and 2007 Supplement)

BY adding to

Article – Business Occupations and Professions  
Section 2–401  
Annotated Code of Maryland  
(2004 Replacement Volume and 2007 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**

2–101.

(a) In this title the following words have the meanings indicated.

(B) “AICPA” MEANS THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

(C) “ATTEST” MEANS TO PROVIDE THE FOLLOWING FINANCIAL STATEMENT SERVICES:

(1) AN AUDIT OR OTHER ENGAGEMENT PERFORMED IN ACCORDANCE WITH THE STATEMENTS ON AUDITING STANDARDS ISSUED BY AICPA;

(2) A REVIEW OF A FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH THE STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY AICPA;

(3) AN EXAMINATION OF PROSPECTIVE FINANCIAL INFORMATION PERFORMED IN ACCORDANCE WITH THE STATEMENTS ON STANDARDS FOR ATTESTATION ENGAGEMENTS ISSUED BY THE AICPA; AND